

SCO Non-Compliance Detail of \$ Withheld

By Quarter Distribution Withheld		Amt Released to District this quarter	Oct-25 Amount	Jan-26 Amount	Apr-26 Amount	Jul-26 Amount	FY26 Total Amount Withheld	Previous Years Amount of Sales Tax Withheld
County	District							
Ada	Dry Creek Cemetery	18,596.90					-	18,596.90
Ada	Star Cemetery		3,188.42				3,188.42	8,433.08
Ada	Melba Fire		642.69				642.69	1,813.80
Ada	Eagle Sewer & Water		2,537.64				2,537.64	6,604.46
Adams	Bear Creek Cemetery		77.22				77.22	494.79
Adams	Flood Control #3 Adams County		281.20				281.20	779.17
Bannock	McCammon Cemetery		616.87				616.87	6,462.31
Bannock	Inkom Cemetery		615.67				615.67	1,683.93
Bear Lake	Dingle Cemetery	649.83					-	649.83
Bear Lake	Fish Haven Cemetery		318.82				318.82	2,055.06
Bear Lake	St. Charles Cemetery		292.93				292.93	813.49
Bear Lake	Bailey Creek Fire	435.26					-	435.26
Bear Lake	Bear Lake County Fire		10,333.46				10,333.46	27,984.78
Benewah	Tensed Fire		595.80				595.80	6,335.20
Bingham	Moreland Cemetery		838.19				838.19	2,385.48
Bingham	Riverside-Thomas Cemetery		1,707.06				1,707.06	4,786.28
Bingham	Woodville Cemetery		138.71				138.71	376.14
Bingham	Snake River Library		7,746.47				7,746.47	21,507.79
Bingham	Moreland S&W		210.95				210.95	538.59
Blaine	Carey Flood Control #2	49.70					-	49.70
Boise	Pioneer Cemetery		366.45				366.45	1,017.92
Bonner	West Bonner Cemetery		3,009.82				3,009.82	8,581.58
Bonner	Granite Reeder S&W		494.64				494.64	5,097.34
Bonner	West Bonner S&W		333.31				333.31	2,198.98
Bonner	Laclede Water		15.20				15.20	15.20
Bonneville	Freedom Cemetery	98.39					-	98.39
Bonneville	Woodville Cemetery		91.94				91.94	243.09
Canyon	Greenleaf Cemetery		511.13				511.13	3,251.30
Canyon	Middleton Cemetery		1,145.21				1,145.21	3,012.05
Canyon	Marsing Fire	12,793.32					-	12,793.32
Canyon	Melba Fire		3,464.38				3,464.38	9,555.11
Caribou	Bancroft Cemetery	1,308.86					-	1,308.86

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By Quarter Distribution Withheld		Amt Released to District this quarter	Oct-25 Amount	Jan-26 Amount	Apr-26 Amount	Jul-26 Amount	FY26 Total Amount Withheld	Previous Years Amount of Sales Tax Withheld
County	District							
Caribou	Freedom Cemetery	191.57					-	191.57
Caribou	Lund Cemetery	559.33					-	559.33
Caribou	Bailey Creek Fire	276.14					-	276.14
Caribou	Freedom Fire		141.00				141.00	389.70
Caribou	Grace Library		2,973.54				2,973.54	8,371.14
Cassia	Valley View Cemetery		502.29				502.29	3,290.69
Cassia	Oakley Fire	15,063.75					-	15,063.75
Clearwater	Weseman Cemetery		111.98				111.98	335.94
Clearwater	Dworshak Recreation		3,947.89				3,947.89	42,552.53
Clearwater	Elk River Recreation		3,238.09				3,238.09	9,532.26
Clearwater	Judgetown S&W		86.94				86.94	910.68
Clearwater	Orofino Creek Whiskey Creek S&W		246.57				246.57	2,712.27
Custer	Big Lost River Cemetery		1,495.02				1,495.02	10,164.19
Elmore	Atlanta Fire		306.49				306.49	782.50
Elmore	Grandview Fire	2,620.10					-	2,620.10
Elmore	Elmore Medical Center		32,173.63				32,173.63	87,860.81
Franklin	Cleveland Cemetery		115.93				115.93	765.77
Franklin	Dayton Cemetery		397.56				397.56	1,119.56
Franklin	Franklin County Fire	33,716.37					-	33,716.37
Fremont	Riverview Cemetery (Fremont)		862.11				862.11	3,290.30
Fremont	Island Park Fire		4,951.31				4,951.31	13,319.26
Fremont	North Fremont Fire		3,637.50				3,637.50	9,833.32
Fremont	South Fremont Fire	71,255.38					-	71,255.38
Gem	Sweet-Montour Cemetery		374.76				374.76	1,071.65
Gooding	Wendell Fire		6,340.75				6,340.75	17,607.44
Idaho	Clearwater Cemetery		157.02				157.02	466.45
Idaho	Keuterville Cemetery		117.17				117.17	340.92
Idaho	Grangeville Fire		2,347.16				2,347.16	6,408.54
Idaho	Whitebird Flood Control #6		84.85				84.85	242.20
Idaho	Greencreek Highway District		965.60				965.60	10,444.59
Jefferson	Roberts Fire		2,692.20				2,692.20	7,428.64
Jefferson	West Jefferson Fire		1,758.37				1,758.37	11,538.63

SCO Non-Compliance Detail of \$ Withheld

By Quarter Distribution Withheld		Amt Released to District this quarter	Oct-25 Amount	Jan-26 Amount	Apr-26 Amount	Jul-26 Amount	FY26 Total Amount Withheld	Previous Years Amount of Sales Tax Withheld
County	District							
Jefferson	Levee District #1		638.73				638.73	33,213.96
Jefferson	Roberts Mosquito Abatement		1,326.35				1,326.35	8,592.14
Kootenai	Shoshone Fire #2		4,225.19				4,225.19	44,671.71
Kootenai	Kootenai County Hospital		3,903.35				3,903.35	11,370.73
Kootenai	Hayden Lake Sewer		1,369.30				1,369.30	8,510.01
Latah	Deary-Bovill Cemetery		312.27				312.27	3,302.08
Latah	Freeze Cemetery		207.51				207.51	2,153.58
Latah	Mountain View Cemetery		23.94				23.94	66.26
Latah	Troy Cemetery		308.55				308.55	3,260.63
Latah	Woodfell Mendenhall Cemetery		508.76				508.76	5,408.31
Latah	Bovill Fire		384.41				384.41	4,001.70
Latah	Potlatch Fire		3,117.04				3,117.04	32,536.67
Latah	Troy Fire		646.83				646.83	6,946.52
Madison	Rexburg Cemetery		1,623.70				1,623.70	16,813.43
Oneida	Holbrook Cemetery		122.02				122.02	350.87
Oneida	Holbrook Recreation		89.38				89.38	591.90
Oneida	Samaria Recreation	853.39					-	853.39
Owyhee	Riverside Cemetery		358.57				358.57	2,443.23
Owyhee	Bruneau Fire		1,543.62				1,543.62	4,465.58
Owyhee	Grandview Fire	8,026.50					-	8,026.50
Owyhee	Marsing Fire	12,485.08					-	12,485.08
Payette	Sand Hollow Fire		437.99				437.99	1,188.48
Power	Rockland-Valley Vu Cemetery	5,662.66					-	5,662.66
Shoshone	Shoshone Fire #2		28,843.76				28,843.76	282,459.42
Shoshone	Clarkia Better Roads		1,156.90				1,156.90	2,953.68
Shoshone	Avery S&W		189.32				189.32	542.15
Teton	Driggs Darby Cemetery	11,648.01					-	11,648.01
Twin Falls	Salmon Tract Fire		1,943.54				1,943.54	22,955.50
Twin Falls	Twin Falls Fire	68,511.18					-	68,511.18
Valley	Yellow Pine Fire		338.59				338.59	895.69
Washington	Flood Control #3		211.25				211.25	594.29
	Total	264,801.72	163,430.78	-	-	-	163,430.78	1,141,897.14

SCO Non-Compliance Detail of \$ Withheld

By Quarter Distribution Withheld		Amt Released					FY26	Previous Years
County	District	to District	Oct-25	Jan-26	Apr-26	Jul-26	Total	Amount of
		this quarter	Amount	Amount	Amount	Amount	Amount	Sales Tax
# of districts:	75						Withheld	Withheld
	Newly non-compliant with SCO							
	Newly compliant with SCO							

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71	Note: Calculations may not agree due to rounding. For Quarter Ending: Sep/30/2025 SPTD Total Statewide Property Tax 421,070,788					
SPTD Statewide Excess Distribution:		5,207,944.20						
SPTD Statewide Distribution:		7,163,444.91						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								

Ada County: Special Purpose Taxing Districts

Ambulance:								
Ada County Ambulance	8,898,653.00	25,501.39	1.000	25,501.39	2.113%	7.043%	110,061.51	135,562.90
Cemetery:								
Dry Creek Cemetery	231,647.00	171.81	1.000	171.81	0.055%	0.183%	2,865.09	3,036.90
Fairview Cemetery	3,090.57	36.38	1.000	36.38	0.001%	0.002%	38.23	74.61
Joplin Cemetery	43,073.00	171.02	1.000	171.02	0.010%	0.034%	532.74	703.76
Kuna Cemetery	250,875.05	703.47	1.000	703.47	0.060%	0.199%	3,102.91	3,806.38
Melba Cemetery	2,732.31	44.59	1.000	44.59	0.001%	0.002%	33.79	78.38
Meridian Cemetery	881,953.00	1,599.84	1.000	1,599.84	0.209%	0.698%	10,908.29	12,508.13
Star Cemetery	204,838.00	654.92	1.000	654.92	0.049%	0.162%	2,533.50	3,188.42
Pest Control:								
Ada Pest Extermination	968,370.00	3,417.97	1.000	3,417.97	0.230%	0.766%	11,977.12	15,395.09
Fire:								
Eagle Fire	12,083,733.77	8,417.80	1.000	8,417.80	2.870%	9.564%	149,455.66	157,873.46
Kuna Fire	4,115,186.25	6,563.87	1.000	6,563.87	0.977%	3.257%	50,898.00	57,461.87
Melba Fire	20,674.80	386.98	1.000	386.98	0.005%	0.016%	255.71	642.69
Meridian Fire	2,454,917.00	7,645.79	1.000	7,645.79	0.583%	1.943%	30,363.23	38,009.02
North Ada Search & Rescue	6,250,184.00	26,836.81	1.000	26,836.81	1.484%	4.947%	77,304.36	104,141.17
Star Fire	3,499,845.28	1,740.32	1.000	1,740.32	0.831%	2.770%	43,287.26	45,027.58
Whitney Fire	5,643,245.00	17,204.61	1.000	17,204.61	1.340%	4.466%	69,797.54	87,002.15

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Flood Control:								
Flood Control #10	461,802.87	546.06	1.000	546.06	0.110%	0.366%	5,711.73	6,257.79
Highway:								
Ada Highway	61,975,956.00	206,869.23	1.000	206,869.23	14.719%	49.052%	766,539.54	973,408.77
Library:								
Ada County Library	4,161,153.00	8,172.48	1.000	8,172.48	0.988%	3.293%	51,466.53	59,639.01
Kuna Library	1,269,763.44	3,022.23	1.000	3,022.23	0.302%	1.005%	15,704.86	18,727.09
Meridian Library	9,560,920.00	8,165.74	1.000	8,165.74	2.271%	7.567%	118,252.65	126,418.39
Mosquito Abatement:								
S.W. Ada Mosquito Abatement	1,864,939.00	1,605.85	1.000	1,605.85	0.443%	1.476%	23,066.19	24,672.04
Recreation:								
Western Ada Recreation	316,017.00	1,753.97	1.000	1,753.97	0.075%	0.250%	3,908.60	5,662.57
Sewer:								
Owyhee Sewer	-	-	1.000	-		0.000%	-	-
West Boise Sewer	-	12,075.04	1.000	12,075.04		0.000%	-	12,075.04

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Sewer & Water:								
Eagle Sewer & Water	182,454.00	280.99	1.000	280.99	0.043%	0.144%	2,256.65	2,337.64
Meridian Sewer & Water	-	-	1.000	-		0.000%	-	-
Star Sewer & Water	1,000,638.42	294.06	1.000	294.06	0.238%	0.792%	12,376.23	12,670.29
Water:								
Warms Springs Water	-	-	1.000	-		0.000%	-	
SPTD Total:	126,346,661.76	343,883.22	1.000	343,883.22	30.006%	100.000%	1,562,697.92	1,906,581.14
Total withheld due to SCO non-compliance:								6,368.75
Amount Returned to district SCO compliant:								18,596.90
Total paid to County less withheld amount:								1,918,809.29

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Adams County: Special Purpose Taxing Districts								
Ambulance:								
Council Valley Ambulance	121,325.00	1,448.98	1.000	1,448.98	0.029%	14.808%	1,500.59	2,949.57
Cemetery:								
Bear Creek Cemetery	3,980.00	27.99	1.000	27.99	0.001%	0.486%	49.23	77.22
Council Valley Cemetery	31,646.00	583.49	1.000	583.49	0.008%	3.862%	391.41	974.90
Indian Valley Cemetery	6,252.00	228.21	1.000	228.21	0.001%	0.763%	77.33	305.54
Meadows Valley Cemetery	21,803.00	556.63	1.000	556.63	0.005%	2.661%	269.67	826.30
Fire:								
Council Valley Fire	99,557.00	648.18	1.000	648.18	0.024%	12.151%	1,231.35	1,879.53
Indian Valley Fire	242,595.00	358.28	1.000	358.28	0.011%	29.609%	551.38	909.66
Meadow Valley Fire	44,580.00	2,171.19	1.000	2,171.19	0.058%	5.441%	3,000.50	5,171.69
Flood Control:								
Flood Control #3 Adams County	11,655.38	137.04	1.000	137.04	0.003%	1.423%	144.16	281.20
Library:								
Council Valley Library	86,347.00	1,775.85	1.000	1,775.85	0.021%	10.539%	1,067.97	2,843.82
Meadows Valley Library	149,589.00	-	1.000	-	0.036%	18.257%	1,850.17	1,850.17
SPTD Total:	819,329.38	7,935.84	1.000	7,935.84	0.195%	100.000%	10,133.76	18,069.60
				Total withheld due to SCO non-compliance:			358.42	
				Amount Returned to district SCO compliant:			-	
				Total paid to County less withheld amount:			17,711.18	

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Bannock County: Special Purpose Taxing Districts								
Ambulance:								
Bannock County Ambulance	2,488,271.00	7,621.66	1.000	7,621.66	0.591%	48.538%	30,775.77	38,397.43
Cemetery:								
Arimo Cemetery	22,139.00	324.55	1.000	324.55	0.005%	0.432%	273.82	598.37
Inkom Cemetery	29,506.00	250.73	1.000	250.73	0.007%	0.576%	364.94	615.62
Lava Cemetery	23,910.22	203.33	1.000	203.33	0.006%	0.466%	295.73	499.06
Marsh Valley Cemetery	32,231.00	404.13	1.000	404.13	0.008%	0.629%	398.64	802.77
McCammon Cemetery	30,377.00	241.16	1.000	241.16	0.007%	0.593%	375.71	616.82
Swan Lake Cemetery	4,550.00	65.47	1.000	65.47	0.001%	0.089%	56.28	121.75
Fire:								
Arimo Fire	12,257.00	90.01	1.000	90.01	0.003%	0.239%	151.60	241.61
Downey Fire	68,527.00	249.01	1.000	249.01	0.016%	1.337%	847.56	1,096.57
Jackson Creek Fire	45,812.00	139.05	1.000	139.05	0.011%	0.894%	566.62	705.67
Lava Fire	144,530.00	310.38	1.000	310.38	0.034%	2.819%	1,787.60	2,097.98
McCammon Fire	20,035.00	118.77	1.000	118.77	0.005%	0.391%	247.80	366.57
North Bannock Fire	547,771.00	1,165.92	1.000	1,165.92	0.130%	10.685%	6,775.01	7,940.93
Pocatello Valley Fire	148,344.00	994.93	1.000	994.93	0.035%	2.894%	1,834.77	2,829.70
Highway:								
Downey Swan Lake Highway	79,430.67	861.86	1.000	861.86	0.019%	1.549%	982.43	1,844.29
Library:								
Portneuf Library	903,810.00	4,383.04	1.000	4,383.04	0.215%	17.630%	11,178.62	15,561.66
South Bannock Library	524,936.00	2,035.14	1.000	2,035.14	0.125%	10.240%	6,492.58	8,527.72
SPTD Total:	5,126,436.89	19,459.14	1.000	19,459.14	1.217%	100.000%	63,405.48	82,864.62
				Total withheld due to SCO non-compliance:			1,232.54	
				Amount Returned to district SCO compliant:			-	

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
				Total paid to County less withheld amount:				81,632.08

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Bear Lake County: Special Purpose Taxing Districts								
Cemetery:								
Bennington Cemetery	5,703.00	70.23	1.000	70.23	0.001%	0.478%	70.54	140.77
Bern Cemetery	5,512.00	63.16	1.000	63.16	0.001%	0.462%	68.17	131.33
Bloomington Cemetery	5,620.00	121.07	1.000	121.07	0.001%	0.471%	69.51	190.58
Dingle Cemetery	7,071.00	142.18	1.000	142.18	0.002%	0.593%	87.46	229.64
Fish Haven Cemetery	15,377.00	128.63	1.000	128.63	0.004%	1.290%	190.19	318.82
Geneva Cemetery	8,520.00	127.74	1.000	127.74	0.002%	0.715%	105.38	233.12
Lanark Cemetery	4,262.00	58.96	1.000	58.96	0.001%	0.357%	52.71	111.67
Liberty Cemetery	7,902.00	116.78	1.000	116.78	0.002%	0.663%	97.73	214.51
Ovid Cemetery	4,925.00	94.67	1.000	94.67	0.001%	0.413%	60.91	155.58
St. Charles Cemetery	11,816.00	146.79	1.000	146.79	0.003%	0.991%	146.14	292.93
Wardboro Cemetery	3,019.00	53.07	1.000	53.07	0.001%	0.253%	37.34	90.41
Fire:								
Bailey Creek Fire	4,709.00	95.52	1.000	95.52	0.001%	0.395%	58.24	153.76
Bear Lake County Fire	545,587.00	3,585.46	1.000	3,585.46	0.130%	45.756%	6,748.00	10,333.46
Flood Control:								
Flood Control #12	-	-	1.000	-		0.000%	-	-
Library:								
Bear Lake Library	394,456.00	5,448.38	1.000	5,448.38	0.094%	33.082%	4,878.76	10,327.14
Mosquito Abatement:								
Bear River Mosquito Abatement	118,974.00	2,735.46	1.000	2,735.46	0.028%	9.978%	1,471.51	4,206.97

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Sewer:								
Fish Haven Sewer	48,919.00	-	1.000	-	0.012%	4.103%	605.05	605.05
SPTD Total:	1,192,372.00	12,988.10	1.000	12,988.10	0.283%	100.000%	14,747.64	27,735.74
				Total withheld due to SCO non-compliance:				10,945.21
				Amount Returned to district SCO compliant:				1,085.09
				Total paid to County less withheld amount:				17,875.62

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71	Note: Calculations may not agree due to rounding. For Quarter Ending: Sep/30/2025 SPTD Total Statewide Property Tax 421,070,788					
SPTD Statewide Excess Distribution:		5,207,944.20						
SPTD Statewide Distribution:		7,163,444.91						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Benewah County: Special Purpose Taxing Districts								
Fire:								
Fernwood Fire	41,030.64	494.16	1.000	494.16	0.010%	3.957%	507.48	1,001.64
Gateway Fire	239,529.00	1,872.48	1.000	1,872.48	0.057%	23.100%	2,962.57	4,835.05
St. Maries Fire	364,932.72	1,844.22	1.000	1,844.22	0.087%	35.194%	4,513.61	6,357.83
Tensed Fire	20,537.00	341.79	1.000	341.79	0.005%	1.981%	254.01	595.80
Highway:								
Plummer-Gateway Highway	145,174.00	1,344.46	1.000	1,344.46	0.034%	14.000%	1,795.56	3,140.02
Library:								
Benewah Library	225,719.00	996.89	1.000	996.89	0.054%	21.768%	2,791.77	3,788.66
Watershed:								
Rock Creek Watershed	-	-	1.000	-		0.000%	-	
Upper Hangman Watershed	-	-	1.000	-		0.000%	-	
Upper Moctilene Watershed	-	-	1.000	-		0.000%	-	
Upper Sheep Creek Watershed	-	-	1.000	-		0.000%	-	
SPTD Total:	1,036,922.36	6,894.00	1.000	6,894.00	0.246%	100.000%	12,825.00	19,719.00
Total withheld due to SCO non-compliance:								595.80
Amount Returned to district SCO compliant:								-
Total paid to County less withheld amount:								19,123.20

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Bingham County: Special Purpose Taxing Districts								
Ambulance:								
Bingham County Ambulance	1,184,492.00	9,065.36	1.000	9,065.36	0.281%	24.535%	14,650.19	23,715.55
Cemetery:								
Aberdeen Cemetery	45,622.00	853.40	1.000	853.40	0.011%	0.945%	564.27	1,417.67
Basalt-Goshen-Firth Cemetery	42,888.00	666.90	1.000	666.90	0.010%	0.888%	530.45	1,197.35
Groveland Cemetery	88,986.00	887.84	1.000	887.84	0.021%	1.843%	1,100.61	1,988.45
Moreland Cemetery	23,353.00	549.35	1.000	549.35	0.006%	0.484%	288.84	838.19
Riverside-Thomas Cemetery	60,593.00	957.63	1.000	957.63	0.014%	1.255%	749.43	1,707.06
Riverview Cemetery (Bingham)	5,989.00	103.85	1.000	103.85	0.001%	0.124%	74.07	177.92
Shelley Cemetery	101,872.00	1,503.44	1.000	1,503.44	0.024%	2.110%	1,259.99	2,763.43
Springfield Sterling Cemetery	9,534.00	221.02	1.000	221.02	0.002%	0.197%	117.92	338.94
Taylor Cemetery	16,849.40	156.26	1.000	156.26	0.004%	0.349%	208.40	364.66
Woodville Cemetery	7,236.35	49.21	1.000	49.21	0.002%	0.150%	89.50	138.71
Fire:								
Aberdeen Springfield Fire	101,959.00	2,805.54	1.000	2,805.54	0.024%	2.112%	1,261.06	4,066.60
Blackfoot Snake River Fire	1,146,713.00	18,367.59	1.000	18,367.59	0.272%	23.752%	14,182.93	32,550.52
Shelley Fire	556,074.00	4,215.43	1.000	4,215.43	0.132%	11.518%	6,877.71	11,093.14
Flood Control:								
Flood Control #1	4,422.66	34.83	1.000	34.83	0.001%	0.092%	54.70	89.53
Flood Control #7	9,872.00	123.67	1.000	123.67	0.002%	0.204%	122.10	245.77

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Library:								
Aberdeen Library	215,878.00	-	1.000	-	0.051%	4.472%	2,670.05	2,670.05
Blackfoot Library	356,002.00	3,343.11	1.000	3,343.11	0.085%	7.374%	4,403.15	7,746.26
North Bingham Library	519,092.00	4,322.45	1.000	4,322.45	0.123%	10.752%	6,420.30	10,742.75
Snake River Library	313,286.00	3,871.64	1.000	3,871.64	0.074%	6.489%	3,874.83	7,746.47
Sewer and Water:								
Greenfield S&W	-	-	1.000	-		0.000%	-	-
Groveland S&W	-	-	1.000	-		0.000%	-	-
Moreland S&W	17,056.00	-	1.000	-	0.004%	0.353%	210.95	210.95
Springfield S&W	-	-	1.000	-		0.000%	-	-
Woodville S&W	-	-	1.000	-		0.000%	-	-
SPTD Total:	4,827,769.41	52,098.52	1.000	52,098.52	1.147%	100.000%	59,711.45	111,809.97
Total withheld due to SCO non-compliance:								10,641.38
Amount Returned to district SCO compliant:								-
Total paid to County less withheld amount:								101,168.59

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71				Note: Calculations may not agree due to rounding.		
SPTD Statewide Excess Distribution:		5,207,944.20				For Quarter Ending:	Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91				SPTD Total Statewide Property Tax	421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Blaine County: Special Purpose Taxing Districts								
Ambulance:								
Blaine County Ambulance	2,720,187.00	3,992.74	1.000	3,992.74	0.646%	32.752%	33,644.18	37,636.92
Cemetery:								
Bellevue Cemetery	29,566.00	222.80	1.000	222.80	0.007%	0.356%	365.68	588.48
Carey Cemetery	20,236.00	407.23	1.000	407.23	0.005%	0.244%	250.29	657.52
Hailey Cemetery	361,315.00	924.51	1.000	924.51	0.086%	4.350%	4,468.86	5,393.37
Ketchum Cemetery	77,476.00	191.87	1.000	191.87	0.018%	0.933%	958.25	1,150.12
Picabo Cemetery	17,324.00	92.14	1.000	92.14	0.004%	0.209%	214.27	306.41
Fire:								
Carey Fire	181,105.00	254.35	1.000	254.35	0.043%	2.181%	2,239.97	2,494.32
North Blaine Co Fire (formerly Ketchu	518,533.00	1,618.69	1.000	1,618.69	0.123%	6.243%	6,413.39	8,032.08
Minidoka County Fire	8,302.49	32.51	1.000	32.51	0.002%	0.100%	102.69	135.20
West Magic Fire (now "BC South Fire	10,487.00	31.32	1.000	31.32	0.002%	0.126%	129.71	161.03
Wood River Fire (now "BC South Fire	1,311,669.00	3,439.22	1.000	3,439.22	0.312%	15.793%	16,223.16	19,662.38
Flood Control:								
Carey Flood Control #2	356.00	12.82	1.000	12.82	0.000%	0.004%	4.40	17.22
Big Wood Flood Control #9	59,464.00	278.23	1.000	278.23	0.014%	0.716%	735.47	1,013.70
Library:								
Little Wood River Library	35,848.00	548.30	1.000	548.30	0.009%	0.432%	443.38	991.68
Recreation:								
Blaine County Recreation	1,756,639.00	5,244.45	1.000	5,244.45	0.417%	21.151%	21,726.70	26,971.15

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71	<div>Note: Calculations may not agree due to rounding.</div> <div>For Quarter Ending: Sep/30/2025</div> <div>SPTD Total Statewide Property Tax 421,070,788</div>					
SPTD Statewide Excess Distribution:		5,207,944.20						
SPTD Statewide Distribution:		7,163,444.91						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Sewer and Water:								
Sun Valley S&W	1,196,893.00	3,575.29	1.000	3,575.29	0.284%	14.411%	14,803.57	18,378.86
SPTD Total:	8,305,400.49	20,866.47	1.000	20,866.47	1.972%	100.000%	102,723.97	123,590.44
				Total withheld due to SCO non-compliance:			-	
				Amount Returned to district SCO compliant:			49.70	
				Total paid to County less withheld amount:			123,640.14	

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71	Note: Calculations may not agree due to rounding. For Quarter Ending: Sep/30/2025 SPTD Total Statewide Property Tax 421,070,788					
SPTD Statewide Excess Distribution:		5,207,944.20						
SPTD Statewide Distribution:		7,163,444.91						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Boise County: Special Purpose Taxing Districts								
Ambulance:								
East Boise Ambulance	169,092.00	893.60	1.000	893.60	0.040%	14.513%	2,091.39	2,984.99
Cemetery:								
Pioneer Cemetery	14,731.00	184.25	1.000	184.25	0.003%	1.264%	182.20	366.45
Fire:								
Eagle Fire (Annexed 2011)	-	-	1.000	-	0.000%	0.000%	14.95	14.95
Horseshoe Bend Fire	55,371.00	481.29	1.000	481.29	0.013%	4.752%	684.85	1,166.14
Placerville Fire	37,572.00	198.55	1.000	198.55	0.009%	3.225%	464.70	663.25
Hospital:								
Garden Valley Hospital	191,985.00	1,015.74	1.000	1,015.74	0.046%	16.478%	2,374.53	3,390.27
Horseshoe Bend Hospital	62,999.00	444.17	1.000	444.17	0.015%	5.407%	779.19	1,223.36
Library:								
Boise Basin Library	279,866.00	2,238.17	1.000	2,238.17	0.066%	24.021%	3,461.48	5,699.65
Garden Valley Library	261,139.00	939.40	1.000	939.40	0.062%	22.413%	3,229.85	4,169.25
Horseshoe Bend Library	92,345.00	1,063.12	1.000	1,063.12	0.022%	7.926%	1,142.15	2,205.27
Recreation:								
Garden Valley Recreation	-	-	1.000	-		0.000%	-	-
Water:								
Moore's Creek Rim Water	-	-	1.000	-		0.000%	-	-
SPTD Total:	1,165,100.00	7,458.29	1.000	7,458.29	0.277%	100.000%	14,425.29	21,883.58
				Total withheld due to SCO non-compliance:				366.45
				Amount Returned to district SCO compliant:				-
				Total paid to County less withheld amount:				21,517.13

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Bonner County: Special Purpose Taxing Districts								
Cemetery:								
West Bonner Cemetery	81,031.00	2,007.60	1.000	2,007.60	0.019%	0.583%	1,002.22	3,009.82
Fire:								
Coolin-Cavanaugh Bay Fire	167,710.00	326.99	1.000	326.99	0.040%	1.207%	2,074.29	2,401.28
N. of the Narrows Fire	154,291.00	-	1.000	-	0.037%	1.111%	1,908.32	1,908.32
North Side Fire	659,142.00	1,297.22	1.000	1,297.22	0.157%	4.745%	8,152.49	9,449.71
Sagle Fire	1,913,857.00	2,256.28	1.000	2,256.28	0.455%	13.777%	23,671.22	25,927.50
Schweitzer Fire	428,914.00	715.72	1.000	715.72	0.102%	3.088%	5,304.95	6,020.67
Spirit Lake Fire	508,791.30	252.85	1.000	252.85	0.121%	3.663%	6,292.90	6,545.75
Timberlake Fire (Bnr/Koot)	38,576.58	-	1.000	-	0.009%	0.278%	477.13	477.13
West Pend Oreille Fire	355,839.00	390.54	1.000	390.54	0.085%	2.562%	4,401.14	4,791.68
West Priest Lake Fire	85,426.00	331.75	1.000	331.75	0.020%	0.615%	1,056.58	1,388.33
West Side Fire	616,582.00	604.23	1.000	604.23	0.146%	4.438%	7,626.09	8,230.32

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Highway:								
Sandpoint Highway	2,354,845.00	4,077.65	1.000	4,077.65	0.559%	16.951%	29,125.51	33,203.16
Hospital:								
Pend Oreille Hospital	1,621,135.00	8,761.74	1.000	8,761.74	0.385%	11.670%	20,050.74	28,812.48
Library:								
East Bonner Library	3,668,838.00	11,791.68	1.000	11,791.68	0.871%	26.410%	45,377.41	57,169.09
Priest Lake Library	222,100.00	-	1.000	-	0.053%	1.599%	2,747.01	2,747.01
West Bonner Library	444,008.00	-	1.000	-	0.105%	3.196%	5,491.64	5,491.64
Recreation:								
Selkirk Recreation	349,382.00	-	1.000	-	0.083%	2.515%	4,321.27	4,321.27
Sewer:								
Bottle Bay Sewer	35,729.00	103.18	1.000	103.18	0.008%	0.257%	441.91	545.09
Coolin Sewer	-	-	1.000	-		0.000%	-	
Ellisport Sewer	1,726.00	-	1.000	-	0.000%	0.012%	21.35	21.35
Pinto Point Sewer	-	-	1.000	-		0.000%	-	
S. Pend Oreille Sewer	-	-	1.000	-		0.000%	-	
Swan Shores Sewer	-	-	1.000	-		0.000%	-	
Trestle Creek Sewer	-	10.21	1.000	10.21		0.000%	-	10.21

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Sewer and Water:								
Bayview S&W	-	-	1.000	-		0.000%	-	-
Diamond Park Paradise Point S&W	-	-	1.000	-		0.000%	-	-
Garfield Bay S&W	-	-	1.000	-		0.000%	-	-
Granite Reeder S&W	32,299.00	95.16	1.000	95.16	0.008%	0.233%	399.48	494.64
Kalispel Bay S&W	-	-	1.000	-		0.000%	-	-
Kootenai Ponderay S&W	5,498.00	-	1.000	-	0.001%	0.040%	68.00	68.00
Outlet Bay S&W	-	-	1.000	-		0.000%	-	-
Sagle Valley S&W	-	-	1.000	-		0.000%	-	-
Southside S&W	124,973.00	-	1.000	-	0.030%	0.900%	1,545.71	1,545.71
Tamarack S&W	-	-	1.000	-		0.000%	-	-
West Bonner S&W	21,101.00	72.33	1.000	72.33	0.005%	0.152%	260.98	333.31
Water:								
Laclede Water	-	15.20	1.000	15.20		0.000%	-	15.20
SPTD Total:	13,891,793.88	33,110.33	1.000	33,110.33	3.299%	100.000%	171,818.34	204,928.67
				Total withheld due to SCO non-compliance:				3,852.97
				Amount Returned to district SCO compliant:				-
				Total paid to County less withheld amount:				201,075.70

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Bonneville County: Special Purpose Taxing Districts								
Ambulance:								
Bonneville County Ambulance	3,732,165.00	12,146.60	1.000	12,146.60	0.886%	37.455%	46,160.66	58,307.26
Cemetery:								
Ammon Cemetery	164,981.00	429.84	1.000	429.84	0.039%	1.656%	2,040.54	2,470.38
Central Cemetery #2	27,833.10	175.00	1.000	175.00	0.007%	0.279%	344.25	519.25
Freedom Cemetery	1,353.66	18.55	1.000	18.55	0.000%	0.014%	16.74	35.29
Iona Cemetery	155,626.00	358.00	1.000	358.00	0.037%	1.562%	1,924.83	2,282.83
Lincoln Cemetery	17,114.00	-	1.000	-	0.004%	0.172%	211.67	211.67
Milo Cemetery	12,928.00	125.06	1.000	125.06	0.003%	0.130%	159.90	284.96
New Sweden Cemetery	15,242.00	78.17	1.000	78.17	0.004%	0.153%	188.52	266.69
Shelton Cemetery #4	21,520.80	190.97	1.000	190.97	0.005%	0.216%	266.18	457.15
Taylor Cemetery	67,397.60	226.54	1.000	226.54	0.016%	0.676%	833.60	1,060.14
Ucon Cemetery	41,622.00	439.34	1.000	439.34	0.010%	0.418%	514.79	954.13
Woodville Cemetery	5,920.65	18.71	1.000	18.71	0.001%	0.059%	73.23	91.94
Fire:								
Bonneville Alpine Fire	11,043.00	126.81	1.000	126.81	0.003%	0.111%	136.58	263.39
Fire #1 - Bonneville	5,265,443.00	21,130.98	1.000	21,130.98	1.250%	52.843%	65,124.76	86,255.74
Greater Swan Valley Fire	285,637.00	814.15	1.000	814.15	0.068%	2.867%	3,532.85	4,347.00
Jefferson Central Fire	73,188.84	283.02	1.000	283.02	0.017%	0.735%	905.22	1,188.24
Flood Control:								
Flood Control #1	55,283.25	199.35	1.000	199.35	0.013%	0.555%	683.76	883.11

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Mosquito Abatement:								
Jefferson Mosquito Abatement	10,109.75	38.02	1.000	38.02	0.002%	0.101%	125.04	163.06
Sewer:								
Iona Bonneville Sewer	-	-	1.000	-		0.000%	-	-
Watershed:								
Roberts Kettle Butte Watershed	-	-	1.000	-		0.000%	-	-
SPTD Total:	9,964,408.65	36,799.11	1.000	36,799.11	2.366%	100.000%	123,243.12	160,042.23
				Total withheld due to SCO non-compliance:				91.94
				Amount Returned to district SCO compliant:				98.39
				Total paid to County less withheld amount:				160,048.68

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Boundary County: Special Purpose Taxing Districts								
Library:								
Boundary Library	471,717.00	4,416.94	1.000	4,416.94	0.112%	100.000%	5,834.35	10,251.29
Water:								
Cabinet Mountain Water	-	-	1.000	-		0.000%	-	-
Three Mile Water	-	-	1.000	-		0.000%	-	-
SPTD Total:	471,717.00	4,416.94	1.00	4,416.94	0.112%	100.000%	5,834.35	10,251.29
				Total withheld due to SCO non-compliance:				-
				Amount Returned to district SCO compliant:				-
				Total paid to County less withheld amount:				10,251.29

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Butte County: Special Purpose Taxing Districts								
Cemetery:								
Butte County Cemetery	57,732.00	1,407.09	1.000	1,407.09	0.014%	9.948%	714.05	2,121.14
Fire:								
Lost River Fire	32,906.00	1,242.36	1.000	1,242.36	0.008%	5.670%	406.99	1,649.35
Hospital:								
Lost River Hospital	354,367.35	7,565.96	1.000	7,565.96	0.084%	61.063%	4,382.93	11,948.89
Library:								
Butte-Lost River Library	130,138.00	3,639.26	1.000	3,639.26	0.031%	22.425%	1,609.59	5,248.85
Watershed:								
Little Lost River Watershed	5,191.00	320.16	1.000	320.16	0.001%	0.894%	64.20	384.36
SPTD Total:	580,334.35	14,174.83	1.000	14,174.83	0.138%	100.000%	7,177.76	21,352.59
				Total withheld due to SCO non-compliance:				-
				Amount Returned to district SCO compliant:				-
				Total paid to County less withheld amount:				21,352.59

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Camas County: Special Purpose Taxing Districts								
Cemetery:								
Camas Cemetery	33,509.00	154.04	1.000	154.04	0.008%	21.444%	414.45	568.49
Fire:								
West Magic Fire	10,487.00	163.57	1.000	163.57	0.002%	6.711%	129.71	293.28
Library:								
Camas Library	99,576.00	1,137.27	1.000	1,137.27	0.024%	63.724%	1,231.59	2,368.86
Mosquito Abatement:								
Camas Mosquito Abatement	12,689.00	429.04	1.000	429.04	0.003%	8.120%	156.94	585.98
SPTD Total:	156,261.00	1,883.92	1.000	1,883.92	0.037%	100.000%	1,932.69	3,816.61
				Total withheld due to SCO non-compliance:			-	
				Amount Returned to district SCO compliant:			-	
				Total paid to County less withheld amount:			3,816.61	

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Canyon County: Special Purpose Taxing Districts								
Ambulance:								
Canyon County Ambulance	3,725,500.00	19,152.93	1.000	19,152.93	0.885%	5.757%	46,078.23	65,231.16
Cemetery:								
Fairview Cemetery	99,928.43	136.80	1.000	136.80	0.024%	0.154%	1,235.95	1,372.75
Greenleaf Cemetery	28,428.00	159.52	1.000	159.52	0.007%	0.044%	351.61	511.13
Kuna Cemetery	13,203.95	95.25	1.000	95.25	0.003%	0.020%	163.31	258.56
Lower Boise Cemetery	29,842.00	187.08	1.000	187.08	0.007%	0.046%	369.10	556.18
Melba Cemetery	27,626.69	186.39	1.000	186.39	0.007%	0.043%	341.70	528.09
Middleton Cemetery	76,635.00	197.36	1.000	197.36	0.018%	0.118%	947.85	1,145.21
Parma Cemetery	47,593.00	337.39	1.000	337.39	0.011%	0.074%	588.65	926.04
Rosewell Cemetery	29,419.00	271.87	1.000	271.87	0.007%	0.045%	363.86	635.73
Wilder Cemetery	80,805.00	578.54	1.000	578.54	0.019%	0.125%	999.42	1,577.96
Extermination:								
Canyon Pest Extermination	332,874.00	3,458.45	1.000	3,458.45	0.079%	0.514%	4,117.10	7,575.55
Melba Gopher	13,333.00	126.58	1.000	126.58	0.003%	0.021%	164.91	291.49

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Fire:								
Caldwell Fire	2,628,827.00	9,239.37	1.000	9,239.37	0.624%	4.062%	32,514.21	41,753.58
Homedale Fire	169,335.31	642.80	1.000	642.80	0.040%	0.262%	2,094.40	2,737.20
Kuna Fire	216,588.75	1,040.77	1.000	1,040.77	0.051%	0.335%	2,678.84	3,719.61
Marsing Fire	342,868.16	655.44	1.000	655.44	0.081%	0.530%	4,240.71	4,896.15
Melba Fire	151,615.20	1,589.15	1.000	1,589.15	0.036%	0.234%	1,875.23	3,464.38
Middleton Fire	2,702,205.63	3,191.62	1.000	3,191.62	0.642%	4.176%	33,421.78	36,613.40
Nampa Fire	21,749,513.00	20,503.23	1.000	20,503.23	5.165%	33.608%	269,005.24	289,508.47
Parma Fire	825,283.08	3,012.14	1.000	3,012.14	0.196%	1.275%	10,207.38	13,219.52
Star Fire	768,258.72	1,257.28	1.000	1,257.28	0.182%	1.187%	9,502.08	10,759.36
Upper Deer Flat Fire	163,287.00	463.11	1.000	463.11	0.039%	0.252%	2,019.59	2,482.70
Wilder Fire	684,041.00	1,248.77	1.000	1,248.77	0.162%	1.057%	8,460.45	9,709.22
Flood Control:								
Flood Control #10	94,586.13	163.18	1.000	163.18	0.022%	0.146%	1,169.87	1,333.05
Flood Control #11	71,646.00	297.70	1.000	297.70	0.017%	0.111%	886.14	1,183.84
Highway:								
Canyon Highway #4	9,319,668.00	31,711.66	1.000	31,711.66	2.213%	14.401%	115,268.77	146,980.43
Golden Gate Highway #3	1,726,938.00	6,583.36	1.000	6,583.36	0.410%	2.669%	21,359.35	27,942.71
Nampa Highway #1	11,651,394.00	34,749.10	1.000	34,749.10	2.767%	18.004%	144,108.33	178,857.43
Notus Parma Highway #2	1,185,312.00	8,303.11	1.000	8,303.11	0.281%	1.832%	14,660.33	22,963.44

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Library:								
Kuna Library	173,149.56	810.05	1.000	810.05	0.041%	0.268%	2,141.57	2,951.62
Lizard Butte Library	93,236.00	194.90	1.000	194.90	0.022%	0.144%	1,153.17	1,348.07
Wilder Public Library	217,790.00	564.24	1.000	564.24	0.052%	0.337%	2,693.70	3,257.94
Abatement:								
Canyon County Abatement	4,213,795.00	1,861.54	1.000	1,861.54	1.001%	6.511%	52,117.62	53,979.16
Recreation:								
Greater Middleton Area Recreation	1,030,076.00	-	1.000	-	0.245%	1.592%	12,740.32	12,740.32
Sewer and Water:								
Star Sewer and Water	30,947.58	-	1.000	-	0.007%	0.048%	382.77	382.77
SPTD Total:	64,715,549.19	152,970.68	1.000	152,970.68	15.362%	99.952%	800,423.54	953,394.22
				Total withheld due to SCO non-compliance:			5,120.72	
				Amount Returned to district SCO compliant:			12,793.32	
				Total paid to County less withheld amount:			961,066.82	

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Caribou County: Special Purpose Taxing Districts								
Cemetery:								
Bancroft Cemetery	12,758.00	302.00	1.000	302.00	0.003%	4.337%	157.80	459.80
Central Cemetery	10,271.00	115.99	1.000	115.99	0.002%	3.492%	127.04	243.03
Fairview Cemetery	106,134.00	2,014.67	1.000	2,014.67	0.025%	36.080%	1,312.70	3,327.37
Freedom Cemetery	2,748.34	34.93	1.000	34.93	0.001%	0.934%	33.99	68.92
Grace Cemetery	32,749.00	681.84	1.000	681.84	0.008%	11.133%	405.05	1,086.89
Lago Cemetery	4,761.00	153.09	1.000	153.09	0.001%	1.618%	58.89	211.98
Lava Cemetery	4.78	1.96	1.000	1.96	0.000%	0.002%	0.06	2.02
Lund Cemetery	4,270.00	34.10	1.000	34.10	0.001%	1.452%	52.81	86.91
Thatcher Cemetery	6,253.68	99.53	1.000	99.53	0.001%	2.126%	77.35	176.88
Turner Cemetery	6,563.00	104.12	1.000	104.12	0.002%	2.231%	81.17	185.29
Fire:								
Bailey Creek Fire	2,216.00	68.72	1.000	68.72	0.001%	0.753%	27.41	96.13
Freedom Fire	6,025.00	66.48	1.000	66.48	0.001%	2.048%	74.52	141.00
Flood Control:								
Flood Control #8	-	-	1.000	-		0.000%	-	
Library:								
Grace Library	99,413.00	1,743.97	1.000	1,743.97	0.024%	33.795%	1,229.57	2,973.54
SPTD Total:	294,166.80	5,421.40	1.000	5,421.40	0.070%	100.000%	3,638.36	9,059.76
				Total withheld due to SCO non-compliance:			3,114.54	
				Amount Returned to district SCO compliant:			2,335.90	
				Total paid to County less withheld amount:			8,281.12	

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Cassia County: Special Purpose Taxing Districts								
Cemetery:								
Albion Cemetery	7,652.00	203.38	1.000	203.38	0.002%	0.165%	94.64	298.02
Declo Cemetery	17,350.00	398.44	1.000	398.44	0.004%	0.373%	214.59	613.03
Oakley Valley Cemetery	26,532.00	635.33	1.000	635.33	0.006%	0.570%	328.16	963.49
Pella Cemetery	17,926.00	-	1.000	-	0.004%	0.385%	221.71	221.71
Sublet Cemetery	1,581.00	-	1.000	-	0.000%	0.034%	19.55	19.55
Valley View Cemetery	19,613.00	259.71	1.000	259.71	0.005%	0.422%	242.58	502.29
View Cemetery	10,449.00	264.13	1.000	264.13	0.002%	0.225%	129.24	393.37
Fire:								
Albion Fire	30,657.00	480.99	1.000	480.99	0.007%	0.659%	379.18	860.17
Minidoka Fire (annexed into Cnty 200)	41,512.45	-	1.000	-	0.010%	0.892%	513.44	513.44
North Cassia Fire	461,935.00	3,651.96	1.000	3,651.96	0.110%	9.931%	5,713.37	9,365.33
Oakley Fire	74,045.00	1,357.68	1.000	1,357.68	0.018%	1.592%	915.81	2,273.49
Raft River Fire	32,071.00	789.79	1.000	789.79	0.008%	0.689%	396.66	1,186.45
Rock Creek Fire (annexed 2003)	19,019.24	-	1.000	-	0.005%	0.409%	235.24	235.24
Flood Control:								
Goose Creek Flood Control #16	84,618.00	2,263.44	1.000	2,263.44	0.020%	1.819%	1,046.58	3,310.02
Raft River Flood Control #15	68,429.00	1,522.89	1.000	1,522.89	0.016%	1.471%	846.35	2,369.24

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Highway:								
Albion Highway	5,133.00	-	1.000	-	0.001%	0.110%	63.49	63.49
Burley Highway	2,770,878.00	45,681.33	1.000	45,681.33	0.658%	59.568%	34,271.14	79,952.47
Murtaugh Highway	31,305.36	710.61	1.000	710.61	0.007%	0.673%	387.20	1,097.81
Oakley Highway	361,192.00	7,781.50	1.000	7,781.50	0.086%	7.765%	4,467.34	12,248.84
Raft River Highway	394,209.00	7,289.72	1.000	7,289.72	0.094%	8.475%	4,875.71	12,165.43
Library								
Oakley Library	27,895.00	719.85	1.000	719.85	0.007%	0.600%	345.01	1,064.86
Recreation:								
Almo Recreation	3,946.00	106.66	1.000	106.66	0.001%	0.085%	48.81	155.47
Oakley Recreation	143,640.00	630.19	1.000	630.19	0.034%	3.088%	1,776.59	2,406.78
SPTD Total:	4,651,588.05	74,747.60	1.000	74,747.60	1.105%	100.000%	57,532.39	132,279.99
				Total withheld due to SCO non-compliance:			502.29	
				Amount Returned to district SCO compliant:			15,063.75	
				Total paid to County less withheld amount:			146,841.45	

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Clark County: Special Purpose Taxing Districts								
Cemetery:								
Clark County Cemetery	30,028.00	1,298.05	1.000	1,298.05	0.007%	35.274%	371.40	1,669.45
Library:								
Clark County Library	55,100.00	1,258.09	1.000	1,258.09	0.013%	64.726%	681.50	1,939.59
SPTD Total:	85,128.00	2,556.14	1.000	2,556.14	0.020%	100.000%	1,052.90	3,609.04
				Total withheld due to SCO non-compliance:				-
				Amount Returned to district SCO compliant:				-
				Total paid to County less withheld amount:				3,609.04

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Clearwater County: Special Purpose Taxing Districts								
Ambulance:								
Clearwater County Ambulance	162,934.00	4,304.75	1.000	4,304.75	0.039%	11.672%	2,015.22	6,319.97
Auditorium:								
Fraser Community Center	6,177.00	-	1.000	-	0.001%	0.443%	76.40	76.40
Cemetery:								
Elk River Cemetery	8,169.00	1,361.78	1.000	1,361.78	0.002%	0.585%	101.04	1,462.82
Fraser Cemetery	2,714.00	114.80	1.000	114.80	0.001%	0.194%	33.57	148.37
Gilbert Cemetery	1,320.00	55.26	1.000	55.26	0.000%	0.095%	16.33	71.59
North Clearwater Cemetery	6,950.33	160.73	1.000	160.73	0.002%	0.498%	85.96	246.69
Orofino (Riverside) Cemetery	66,446.00	1,892.45	1.000	1,892.45	0.016%	4.760%	821.83	2,714.28
Pierce Cemetery	5,288.00	167.09	1.000	167.09	0.001%	0.379%	65.40	232.49
Sanders Cemetery	12,190.00	439.94	1.000	439.94	0.003%	0.873%	150.77	590.71
Southwick Cemetery	2,450.16	132.76	1.000	132.76	0.001%	0.176%	30.30	163.06
Weippe Cemetery	3,856.00	127.26	1.000	127.26	0.001%	0.276%	47.69	174.95
Weseman Cemetery	-	111.98	1.000	111.98		0.000%	-	111.98
Fire:								
Big Canyon	1,498.65	-	1.000	-	0.000%	0.107%	18.54	18.54
Evergreen Fire	15,690.00	311.34	1.000	311.34	0.004%	1.124%	194.06	505.40
Grangemont Volunteer Fire	10,679.00	-	1.000	-	0.003%	0.765%	132.08	132.08
Greer Fire	9,641.00	-	1.000	-	0.002%	0.691%	119.24	119.24
Orofino Fire	43,360.00	1,395.52	1.000	1,395.52	0.010%	3.106%	536.29	1,931.81
Sunnyside Fire	30,283.86	521.99	1.000	521.99	0.007%	2.169%	374.56	896.55
Twin Ridge Fire	85,112.00	619.28	1.000	619.28	0.020%	6.097%	1,052.69	1,671.97
Weippe Fire	6,018.00	1,205.70	1.000	1,205.70	0.001%	0.431%	74.43	1,280.13

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Highway:								
Clearwater Highway	168,150.00	13,760.92	1.000	13,760.92	0.040%	12.046%	2,079.74	15,840.66
Library:								
Clearwater Library	362,537.00	10,545.08	1.000	10,545.08	0.086%	25.971%	4,483.98	15,029.06
Elk River Library	66,785.00	4,156.58	1.000	4,156.58	0.016%	4.784%	826.02	4,982.60
Pierce Library	80,101.00	5,197.99	1.000	5,197.99	0.019%	5.738%	990.72	6,188.71
Recreation:								
Clearwater West Recreation	1,403.00	53.63	1.000	53.63	0.000%	0.101%	17.35	70.98
Dworshak Recreation	82,831.00	2,923.41	1.000	2,923.41	0.020%	5.934%	1,024.48	3,947.89
Elk River Recreation	32,932.00	2,830.78	1.000	2,830.78	0.008%	2.359%	407.31	3,238.09
Pierce Recreation	101,197.00	5,150.31	1.000	5,150.31	0.024%	7.249%	1,251.64	6,401.95
Weippe Fraser Recreation	14,919.00	448.08	1.000	448.08	0.004%	1.069%	184.52	632.60
Sewer and Water:								
Ahsahka S&W	-	-	1.000	-		0.000%	-	-
Judgetown S&W	4,296.00	33.81	1.000	33.81	0.001%	0.308%	53.13	86.94
Orofino Creek Whiskey Creek S&W	-	246.57	1.000	246.57		0.000%	-	246.57
Pleasant Acres S&W	-	-	1.000	-		0.000%	-	-
Riverside Sewer	-	-	1.000	-		0.000%	-	-
SPTD Total:	1,395,928.00	58,269.79	1.000	58,269.79	0.332%	100.000%	17,265.29	75,535.08
				Total withheld due to SCO non-compliance:			7,631.47	
				Amount Returned to district SCO compliant:			-	
				Total paid to County less withheld amount:			67,903.61	

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Custer County: Special Purpose Taxing Districts								
Ambulance:								
South Custer Ambulance	57,374.00	1,005.18	1.000	1,005.18	0.014%	3.470%	709.62	1,714.80
Cemetery:								
Big Lost River Cemetery	26,194.00	1,171.04	1.000	1,171.04	0.006%	1.584%	323.98	1,495.02
Challis Cemetery	39,702.00	821.10	1.000	821.10	0.009%	2.401%	491.05	1,312.15
Fire:								
North Custer Fire	188,514.18	1,752.61	1.000	1,752.61	0.045%	11.403%	2,331.61	4,084.22
Sawtooth Valley Fire	138,870.00	2,566.39	1.000	2,566.39	0.033%	8.400%	1,717.59	4,283.98
South Custer Fire	133,985.00	3,213.67	1.000	3,213.67	0.032%	8.104%	1,657.17	4,870.84
Highway:								
Lost River Highway	148,550.00	5,957.95	1.000	5,957.95	0.035%	8.985%	1,837.32	7,795.27
Hospital:								
Lost River Hospital	433,115.65	7,228.95	1.000	7,228.95	0.103%	26.198%	5,356.92	12,585.87
North Custer Hospital	123,111.00	10,349.77	1.000	10,349.77	0.029%	7.447%	1,522.68	11,872.45
Salmon River Clinic	184,265.00	5,712.68	1.000	5,712.68	0.044%	11.146%	2,279.05	7,991.73
Library:								
Mackay Library	53,996.00	1,262.56	1.000	1,262.56	0.013%	3.266%	667.84	1,930.40
Stanley Community Library	74,188.00	1,543.85	1.000	1,543.85	0.018%	4.487%	917.58	2,461.43
Mosquito Abatement:								
Battle Ground Mosquito Abatement	22,973.00	335.86	1.000	335.86	0.005%	1.390%	284.14	620.00
Mackay Mosquito Abatement	28,412.00	550.95	1.000	550.95	0.007%	1.719%	351.41	902.36
SPTD Total:	1,653,249.83	43,472.56	1.000	43,472.56	0.393%	100.000%	20,447.96	63,920.52
							Total withheld due to SCO non-compliance:	1,495.02
							Amount Returned to district SCO compliant:	-
							Total paid to County less withheld amount:	62,425.50

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Elmore County: Special Purpose Taxing Districts								
Fire:								
Atlanta Fire	24,780.00	-	1.000	-	0.006%	0.506%	306.49	306.49
Grandview Fire	38,826.96	464.68	1.000	464.68	0.009%	0.794%	480.22	944.90
King Hill Fire	77,351.00	3,042.63	1.000	3,042.63	0.018%	1.581%	956.70	3,999.33
Mountain Home Fire	265,111.00	1,609.44	1.000	1,609.44	0.063%	5.418%	3,278.98	4,888.42
Highway:								
Atlanta Highway	36,139.00	-	1.000	-	0.009%	0.739%	446.98	446.98
Glenns Ferry Highway	660,689.00	7,568.78	1.000	7,568.78	0.157%	13.503%	8,171.62	15,740.40
Mountain Home Highway	1,301,752.00	8,797.34	1.000	8,797.34	0.309%	26.605%	16,100.50	24,897.84
Hospital:								
Elmore Medical Center	1,566,793.00	12,795.01	1.000	12,795.01	0.372%	32.022%	19,378.62	32,173.63
Library:								
Prairie Library	27,298.00	9.68	1.000	9.68	0.006%	0.558%	337.63	347.31
Recreation:								
Eastern Elmore Recreation	161,719.00	729.47	1.000	729.47	0.038%	3.305%	2,000.19	2,729.66
Western Elmore Recreation	732,435.00	-	1.000	-	0.174%	14.969%	9,059.00	9,059.00
Sewer:								
West Side Sewer	-	-	1.000	-		0.000%	-	
SPTD Total:	4,892,893.96	35,017.03	1.000	35,017.03	1.162%	100.000%	60,516.93	95,533.96
				Total withheld due to SCO non-compliance:			32,480.12	
				Amount Returned to district SCO compliant:			2,620.10	
				Total paid to County less withheld amount:			65,673.94	

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Franklin County: Special Purpose Taxing Districts								
Cemetery:								
Cleveland Cemetery	3,982.00	66.68	1.000	66.68	0.001%	0.245%	49.25	115.93
Clifton Cemetery	12,622.00	194.30	1.000	194.30	0.003%	0.775%	156.11	350.41
Dayton Cemetery	13,228.00	233.95	1.000	233.95	0.003%	0.813%	163.61	397.56
Fairview-Franklin Cemetery	3,879.00	81.63	1.000	81.63	0.001%	0.238%	47.98	129.61
Franklin Cemetery	16,401.00	261.37	1.000	261.37	0.004%	1.008%	202.85	464.22
Mapleton Cemetery	12,737.00	105.92	1.000	105.92	0.003%	0.782%	157.54	263.46
Mink Creek Cemetery	7,554.00	117.47	1.000	117.47	0.002%	0.464%	93.43	210.90
Preston Cemetery	61,359.00	1,076.21	1.000	1,076.21	0.015%	3.769%	758.91	1,835.12
Riverdale Cemetery	5,309.00	76.10	1.000	76.10	0.001%	0.326%	65.66	141.76
Thatcher Cemetery	2,554.32	26.29	1.000	26.29	0.001%	0.157%	31.59	57.88
Treasureton Cemetery	2,448.00	41.53	1.000	41.53	0.001%	0.150%	30.28	71.81
Weston Cemetery	10,313.00	150.60	1.000	150.60	0.002%	0.634%	127.55	278.15
Whitney Cemetery	12,956.00	166.42	1.000	166.42	0.003%	0.796%	160.24	326.66
Fire:								
Franklin County Fire	1,067,726.00	-	1.000	-	0.254%	65.590%	13,205.99	13,205.99
Highway:								
Downey Swan Lake Highway	802.33	20.03	1.000	20.03	0.000%	0.049%	9.92	29.95
Library:								
Franklin County Library	394,012.00	1,767.02	1.000	1,767.02	0.094%	24.204%	4,873.27	6,640.29
Water:								
Fairview Water	-	-	1.000	-		0.000%	-	
SPTD Total:	1,627,882.65	4,385.52	1.000	4,385.52	0.387%	100.000%	20,134.18	24,519.70
				Total withheld due to SCO non-compliance:				513.49
				Amount Returned to district SCO compliant:				33,716.37

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
				Total paid to County less withheld amount:				57,722.58

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Fremont County: Special Purpose Taxing Districts								
Ambulance:								
Fremont Ambulance	875,375.00	4,971.87	1.000	4,971.87	0.208%	26.877%	10,826.93	15,798.80
Cemetery:								
North Fremont Cemetery	72,502.00	600.58	1.000	600.58	0.017%	2.226%	896.73	1,497.31
Parker Cemetery	38,676.00	373.39	1.000	373.39	0.009%	1.187%	478.36	851.75
Riverview Cemetery (Fremont)	28,615.00	508.19	1.000	508.19	0.007%	0.879%	353.92	862.11
Squirrel Cemetery	12,370.00	90.20	1.000	90.20	0.003%	0.380%	153.00	243.20
Teton-Newdale Cemetery	17,879.27	137.76	1.000	137.76	0.004%	0.549%	221.14	358.90
Wilford Cemetery	53,392.00	410.92	1.000	410.92	0.013%	1.639%	660.37	1,071.29
Fire:								
Hamer Fire	3,652.18	107.60	1.000	107.60	0.001%	0.112%	45.17	152.77
Island Park Fire	277,655.00	1,517.18	1.000	1,517.18	0.066%	8.525%	3,434.13	4,951.31
North Fremont Fire	195,245.00	1,222.64	1.000	1,222.64	0.046%	5.995%	2,414.86	3,637.50
South Fremont Fire	578,582.00	3,972.86	1.000	3,972.86	0.137%	17.764%	7,156.10	11,128.96
Hospital:								
North Fremont Hospital	473,051.00	2,594.37	1.000	2,594.37	0.112%	14.524%	5,850.85	8,445.22
Library:								
Fremont County Library	607,288.00	1,652.62	1.000	1,652.62	0.144%	18.646%	7,511.14	9,163.76
Sugar-Salem Library	22,717.79	254.03	1.000	254.03	0.005%	0.698%	280.98	535.01
SPTD Total:	3,257,000.24	18,414.21	1.000	18,414.21	0.774%	100.000%	40,283.68	58,697.89
				Total withheld due to SCO non-compliance:			9,450.92	
				Amount Returned to district SCO compliant:			71,255.38	
				Total paid to County less withheld amount:			120,502.35	

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Gem County: Special Purpose Taxing Districts								
Cemetery:								
Ola Cemetery	2,587.00	240.68	1.000	240.68	0.001%	0.182%	32.00	272.68
Sweet-Montour Cemetery	9,522.00	256.99	1.000	256.99	0.002%	0.670%	117.77	374.76
Fire:								
Eagle Fire (Annexed 2011)		-	1.000	-	0.000%	0.000%	14.95	14.95
Gem County Fire #1	463,472.00	6,913.46	1.000	6,913.46	0.110%	32.591%	5,732.38	12,645.84
Gem County Fire #2	62,092.00	1,362.48	1.000	1,362.48	0.015%	4.366%	767.97	2,130.45
Middleton Fire	83,573.37	218.20	1.000	218.20	0.020%	5.877%	1,033.66	1,251.86
Library:								
Ola Library	1,724.00	22.00	1.000	22.00	0.000%	0.121%	21.32	43.32
Mosquito Abatement:								
Gem Mosquito Abatement	799,127.00	10,744.59	1.000	10,744.59	0.190%	56.194%	9,883.87	20,628.46
Recreation:								
Gem Recreation	-	-	1.000	-		0.000%	-	-
Sewer:								
Letha Sewer	-	-	1.000	-		0.000%	-	-
SPTD Total:	1,422,097.37	19,758.40	1.000	19,758.40	0.338%	100.000%	17,603.92	37,362.32
				Total withheld due to SCO non-compliance:				374.76
				Amount Returned to district SCO compliant:				-
				Total paid to County less withheld amount:				36,987.56

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Gooding County: Special Purpose Taxing Districts								
Cemetery:								
Gooding Cemetery	105,780.00	1,609.16	1.000	1,609.16	0.025%	2.833%	1,308.32	2,917.48
Hagerman Cemetery	112,023.00	510.00	1.000	510.00	0.027%	3.001%	1,385.54	1,895.54
Wendell Cemetery	108,368.00	1,524.51	1.000	1,524.51	0.026%	2.903%	1,340.33	2,864.84
Fire:								
Bliss Fire	47,918.25	1,097.67	1.000	1,097.67	0.011%	1.284%	592.67	1,690.34
Gooding Fire	835,119.00	3,231.84	1.000	3,231.84	0.198%	22.369%	10,329.03	13,560.87
Hagerman Fire	337,533.30	2,868.88	1.000	2,868.88	0.080%	9.041%	4,174.72	7,043.60
Wendell Fire	255,970.00	3,174.83	1.000	3,174.83	0.061%	6.856%	3,165.92	8,340.75
Highway:								
Bliss Highway #2	134,800.00	1,635.38	1.000	1,635.38	0.032%	3.611%	1,667.25	3,302.63
Gooding Highway #1	551,959.00	7,857.87	1.000	7,857.87	0.131%	14.785%	6,826.81	14,684.68
Hagerman Highway #3	219,908.00	3,274.35	1.000	3,274.35	0.052%	5.890%	2,719.90	5,994.25
Wendell Highway #6	438,169.00	5,772.57	1.000	5,772.57	0.104%	11.737%	5,419.42	11,191.99
West Point Highway #4	187,036.00	2,149.22	1.000	2,149.22	0.044%	5.010%	2,313.32	4,462.54
Hospital:								
Gooding County Hospital (dissolved, see I.C. §63-3638(10))		10,220.61	1.000	10,220.61		0.000%	-	10,220.61
Recreation:								
Gooding County Recreation	217,145.00	2,042.43	1.000	2,042.43	0.052%	5.816%	2,685.72	4,728.15
Wendell Recreation	181,633.00	2,607.79	1.000	2,607.79	0.043%	4.865%	2,246.50	4,854.29
SPTD Total:	3,733,361.55	49,577.11	1.000	49,577.11	0.887%	100.000%	46,175.45	95,752.56
				Total withheld due to SCO non-compliance:			6,340.75	
				Amount Returned to district SCO compliant:			-	
				Total paid to County less withheld amount:			89,411.81	

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Idaho County: Special Purpose Taxing Districts								
Cemetery:								
Clearwater Cemetery	837.00	146.67	1.000	146.67	0.000%	0.056%	10.35	157.02
Cottonwood Cemetery	33,120.00	1,141.48	1.000	1,141.48	0.008%	2.225%	409.64	1,551.12
Ferdinand Cemetery	2,470.00	102.97	1.000	102.97	0.001%	0.166%	30.55	133.52
Grangeville Cemetery	213,133.00	5,599.99	1.000	5,599.99	0.051%	14.320%	2,636.10	8,236.09
Kamiah Cemetery	6,113.75	175.88	1.000	175.88	0.001%	0.411%	75.62	251.50
Keuterville Cemetery	1,918.00	93.45	1.000	93.45	0.000%	0.129%	23.72	117.17
Pine Grove Cemetery	15,628.00	623.08	1.000	623.08	0.004%	1.050%	193.29	816.37
Riggins Cemetery	12,229.00	536.57	1.000	536.57	0.003%	0.822%	151.25	687.82
Whitebird Cemetery	20,099.00	765.71	1.000	765.71	0.005%	1.350%	248.59	1,014.30
Winona Cemetery	3,115.00	110.07	1.000	110.07	0.001%	0.209%	38.53	148.60
Woodland Cemetery	3,119.00	109.54	1.000	109.54	0.001%	0.210%	38.58	148.12
Fire:								
Cottonwood Fire	44,592.00	875.53	1.000	875.53	0.011%	2.996%	551.53	1,427.06
Grangeville Fire	114,509.00	930.87	1.000	930.87	0.027%	7.694%	1,416.29	2,347.16
Kamiah Fire	50,845.30	1,603.86	1.000	1,603.86	0.012%	3.416%	628.87	2,232.73
Flood Control:								
Whitebird Flood Control #6	2,234.00	57.22	1.000	57.22	0.001%	0.150%	27.63	84.85

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71				Note: Calculations may not agree due to rounding.		
SPTD Statewide Excess Distribution:		5,207,944.20				For Quarter Ending:		Sep/30/2025
SPTD Statewide Distribution:		7,163,444.91				SPTD Total Statewide Property Tax		421,070,788
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Highway:								
Cottonwood Highway	34,435.00	1,496.89	1.000	1,496.89	0.008%	2.314%	425.90	1,922.79
Deer Creek Highway	-	60.95	1.000	60.95		0.000%	-	60.95
Doumeq Highway	-	31.99	1.000	31.99		0.000%	-	31.99
Fenn Highway	-	-	1.000	-		0.000%	-	
Ferdinand Highway	38,655.00	1,673.80	1.000	1,673.80	0.009%	2.597%	478.10	2,151.90
Grangeville Highway	73,821.00	-	1.000	-	0.018%	4.960%	913.04	913.04
Greencreek Highway	16,632.00	759.89	1.000	759.89	0.004%	1.117%	205.71	
Keuterville Highway	16,447.00	1,087.80	1.000	1,087.80	0.004%	1.105%	203.42	1,291.22
Kidder-Harris Highway	10,311.00	168.26	1.000	168.26	0.002%	0.693%	127.53	295.79
Union Independent Highway	-	-	1.000	-		0.000%	-	-
Whitebird Highway	-	-	1.000	-		0.000%	-	
Winona Highway	-	-	1.000	-		0.000%	-	-
Hospital:								
Syringa Hospital	594,367.00	13,252.06	1.000	13,252.06	0.141%	39.934%	7,351.33	20,603.39
Library:								
Prairie River Library	179,748.66	2,477.86	1.000	2,477.86	0.043%	12.077%	2,223.19	4,701.05
Sewer and Water								
Pineridge S&W	-	-	1.000	-		0.000%	-	-
Rapid River S&W	-	-	1.000	-		0.000%	-	
SPTD Total:	1,488,378.71	33,882.39	1.000	33,882.39	0.353%	100.000%	18,408.76	52,291.15
				Total withheld due to SCO non-compliance:			3,671.80	
				Amount Returned to district SCO compliant:			-	
				Total paid to County less withheld amount:			48,619.35	

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Jefferson County: Special Purpose Taxing Districts								
Ambulance:								
West Jefferson Ambulance	43,589.00	762.53	1.000	762.53	0.010%	1.502%	539.12	1,301.65
Cemetery:								
Central Cemetery #2	45,411.90	313.95	1.000	313.95	0.011%	1.564%	561.67	875.62
Lewisville Cemetery #5	11,409.00	266.45	1.000	266.45	0.003%	0.393%	141.11	407.56
Little Butte Cemetery #3	38,623.00	377.44	1.000	377.44	0.009%	1.331%	477.70	855.14
Pioneer Cemetery #1	182,146.00	1,469.33	1.000	1,469.33	0.043%	6.275%	2,252.84	3,722.17
Roberts Cemetery #6	43,493.00	561.64	1.000	561.64	0.010%	1.498%	537.94	1,099.58
Shelton Cemetery #4	32,281.20	241.17	1.000	241.17	0.008%	1.112%	399.26	640.43
West Jefferson Memorial Cemetery	26,976.00	291.05	1.000	291.05	0.006%	0.929%	333.65	624.70
Fire:								
Hamer Fire	48,521.82	1,022.22	1.000	1,022.22	0.012%	1.672%	600.13	1,622.35
Jefferson Central Fire	1,738,234.95	5,765.79	1.000	5,765.79	0.413%	59.883%	21,499.07	27,264.86
Roberts Fire	117,228.00	1,242.28	1.000	1,242.28	0.028%	4.039%	1,449.92	2,692.20
West Jefferson Fire	67,019.00	929.46	1.000	929.46	0.016%	2.309%	828.91	1,758.37
Flood Control:								
Flood Control #1	13,267.98	57.22	1.000	57.22	0.003%	0.457%	164.10	221.32
Flood Control #5	23,043.00	285.80	1.000	285.80	0.005%	0.794%	285.00	570.80
Levee District #1	-	638.73	1.000	638.73		0.000%	-	638.73

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71				Note: Calculations may not agree due to rounding.		
SPTD Statewide Excess Distribution:		5,207,944.20				For Quarter Ending:	Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91				SPTD Total Statewide Property Tax	421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Library:								
West Jefferson Library	219,930.00	2,470.76	1.000	2,470.76	0.052%	7.577%	2,720.17	5,190.93
Mosquito Abatement								
Jefferson Mosquito Abatement	192,085.25	4,500.41	1.000	4,500.41	0.046%	6.617%	2,375.77	6,876.18
Roberts Mosquito Abatement	59,449.00	591.06	1.000	591.06	0.014%	2.048%	735.29	1,326.35
Watershed:								
Roberts Kettle Butte Watershed	-	-	1.000	-		0.000%	-	-
SPTD Total:	2,902,708.10	21,787.29	1.000	21,787.29	0.689%	100.000%	35,901.65	57,688.94
				Total withheld due to SCO non-compliance:			6,415.65	
				Amount Returned to district SCO compliant:			-	
				Total paid to County less withheld amount:			51,273.29	

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Jerome County: Special Purpose Taxing Districts								
Ambulance:								
Lifeline Ambulance	759,190.00	-	1.000	-	0.180%	9.542%	9,389.92	9,389.92
Cemetery:								
Hazelton Cemetery	27,385.00	195.21	1.000	195.21	0.007%	0.344%	338.71	533.92
Fire:								
First Segregation Fire	306,308.00	2,981.67	1.000	2,981.67	0.073%	3.850%	3,788.52	6,770.19
Jerome Fire #1	513,732.00	3,827.44	1.000	3,827.44	0.122%	6.457%	6,354.01	10,181.45
West End Fire	48,772.89	633.82	1.000	633.82	0.012%	0.613%	603.24	1,237.06
Highway:								
Hillsdale Highway	705,045.00	7,976.33	1.000	7,976.33	0.167%	8.861%	8,720.23	16,696.56
Jerome Highway #7	2,390,788.00	15,550.16	1.000	15,550.16	0.568%	30.048%	29,570.06	45,120.22
Junior College:								
Southern Idaho Junior College	2,092,908.40	24,956.83	1.000	24,956.83	0.497%	26.304%	25,885.79	50,842.62
Recreation:								
Jerome Recreation	936,859.00	6,524.76	1.000	6,524.76	0.222%	11.775%	11,587.39	18,112.15
Valley Recreation	175,554.00	1,022.05	1.000	1,022.05	0.042%	2.206%	2,171.31	3,193.36
Sewer and Water:								
Jerome S&W	-	-	1.000	-		0.000%	-	
SPTD Total:	7,956,542.29	63,668.27	1.000	63,668.27	1.890%	100.000%	98,409.18	162,077.45
				Total withheld due to SCO non-compliance:				-
				Amount Returned to district SCO compliant:				-
				Total paid to County less withheld amount:				162,077.45

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Kootenai County: Special Purpose Taxing Districts								
Ambulance:								
Kootenai Ambulance	3,798,473.00	5,897.29	1.000	5,897.29	0.902%	5.082%	46,980.78	52,878.07
Fire:								
East Side Fire	872,159.00	840.97	1.000	840.97	0.207%	1.167%	10,787.15	11,628.12
Hauser Fire	268,460.00	272.71	1.000	272.71	0.064%	0.359%	3,320.40	3,593.11
Kootenai Fire & Rescue	14,281,836.00	17,130.62	1.000	17,130.62	3.392%	19.107%	176,642.52	193,773.14
Northern Lakes Fire	7,139,446.00	8,389.71	1.000	8,389.71	1.696%	9.552%	88,303.05	96,692.76
Mica Kidd Island Fire	691,675.00	-	1.000	-	0.164%	0.925%	8,554.87	8,554.87
Shoshone Fire #2	296,882.08	553.25	1.000	553.25	0.071%	0.397%	3,671.94	
Spirit Lake Fire	488,838.70	366.41	1.000	366.41	0.116%	0.654%	6,046.12	6,412.53
St. Maries Fire	141,918.28	217.31	1.000	217.31	0.034%	0.190%	1,755.29	1,972.60
Timberlake Fire	1,247,309.42	-	1.000	-	0.296%	1.669%	15,427.14	15,427.14
Worley Fire	1,179,195.00	2,467.69	1.000	2,467.69	0.280%	1.578%	14,584.68	17,052.37
Flood Control:								
Flood Control #17	65,599.00	181.69	1.000	181.69	0.016%	0.088%	811.35	993.04
Highway:								
East Side Highway #3	1,832,243.00	6,277.88	1.000	6,277.88	0.435%	2.451%	22,661.79	28,939.67
Lakes Highway #2	6,773,900.00	15,193.53	1.000	15,193.53	1.609%	9.062%	83,781.86	98,975.39
Post Falls Highway #1	4,631,388.00	11,125.44	1.000	11,125.44	1.100%	6.196%	57,282.55	68,407.99
Worley Highway	3,395,637.00	11,562.17	1.000	11,562.17	0.806%	4.543%	41,998.37	53,560.54

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Hospital:								
Kootenai County Hospital	61,391.00	3,144.05	1.000	3,144.05	0.015%	0.082%	759.30	3,903.35
Junior College:								
North Idaho Junior College	21,234,674.00	47,466.23	1.000	47,466.23	5.043%	28.409%	262,637.54	310,103.77
Library:								
Kootenai County Library	5,169,517.64	7,163.45	1.000	7,163.45	1.228%	6.916%	63,938.32	71,101.77
Kootenai County Library Bond	271,386.50	1,380.21	1.000	1,380.21	0.064%	0.363%	3,356.60	4,736.81
Sewer:								
Carlin Bay Recreational Sewer	-	-	1.000	-		0.000%	-	-
Cleland Bay Sewer	6,987.00	17.81	1.000	17.81	0.002%	0.009%	86.42	104.23
Kidd Island Sewer	52,130.00	94.88	1.000	94.88	0.012%	0.070%	644.76	739.64
Kingston Cataldo Sewer	1,517.40	16.40	1.000	16.40	0.000%	0.002%	18.77	35.17
Sewer and Water:								
Alpine Meadows S&W	-	-	1.000	-		0.000%	-	-
Bayview S&W	-	-	1.000	-		0.000%	-	-
Dry Acres S&W	-	-	1.000	-		0.000%	-	-
Green Ferry S&W	400,000.00	-	1.000	-	0.095%	0.535%	4,947.33	4,947.33
Hackney S&W	-	-	1.000	-		0.000%	-	-
Hayden Lake S&W	93,576.00	211.92	1.000	211.92	0.022%	0.125%	1,157.38	1,369.30
Rocky Beach S&W	-	-	1.000	-		0.000%	-	-
Twin Lake Recreational S&W	-	-	1.000	-		0.000%	-	-
Windy Bay Sunup Bay S&W	-	-	1.000	-		0.000%	-	-
Water:								
Cataldo Water	1,092.63	6.22	1.000	6.22	0.000%	0.001%	13.51	19.73
Kootenai Water #1	186,909.00	190.40	1.000	190.40	0.044%	0.250%	2,311.75	2,502.15
North Kootenai Water	-	-	1.000	-		0.000%	-	-

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71	Note: Calculations may not agree due to rounding. <div>For Quarter Ending: Sep/30/2025</div> <div>SPTD Total Statewide Property Tax 421,070,788</div>					
SPTD Statewide Excess Distribution:		5,207,944.20						
SPTD Statewide Distribution:		7,163,444.91						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Ohio Match Road Water	-	-	1.000	-		0.000%	-	-
Pineview Estates Water	-	-	1.000	-		0.000%	-	
Ross Point Water	-	-	1.000	-		0.000%	-	-
Royal Highlands Water	-	-	1.000	-		0.000%	-	-
Watershed:								
Hayden Lake Watershed	162,576.00	-	1.000	-	0.039%	0.218%	2,010.79	2,010.79
SPTD Total:	74,746,716.65	140,168.24	1.000	140,168.24	17.752%	100.000%	924,492.33	1,064,660.57
				Total withheld due to SCO non-compliance:				9,497.84
				Amount Returned to district SCO compliant:				-
				Total paid to County less withheld amount:				1,055,162.73

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Latah County: Special Purpose Taxing Districts								
Cemetery:								
Deary-Bovill Cemetery	12,485.00	157.85	1.000	157.85	0.003%	0.176%	154.42	312.27
Freeze Cemetery	12,128.00	57.51	1.000	57.51	0.003%	0.171%	150.00	207.51
Genesee Cemetery	9,861.39	137.92	1.000	137.92	0.002%	0.139%	121.97	259.89
Moscow Cemetery	353,762.00	2,191.08	1.000	2,191.08	0.084%	4.987%	4,375.45	6,566.53
Mountain View Cemetery	1,007.00	11.49	1.000	11.49	0.000%	0.014%	12.45	23.94
Nez-Tah Cemetery	9,231.24	133.76	1.000	133.76	0.002%	0.130%	114.18	247.94
Troy Cemetery	12,537.00	153.49	1.000	153.49	0.003%	0.177%	155.06	308.55
Viola-Rock Creek Cemetery	9,211.00	65.05	1.000	65.05	0.002%	0.130%	113.92	178.97
Woodfell Mendenhall Cemetery	17,665.00	290.27	1.000	290.27	0.004%	0.249%	218.49	508.76
Fire:								
Bovill Fire	20,801.00	127.14	1.000	127.14	0.005%	0.293%	257.27	384.41
Deary Fire	78,948.00	564.88	1.000	564.88	0.019%	1.113%	976.46	1,541.34
Genesee Fire	258,241.83	165.75	1.000	165.75	0.061%	3.640%	3,194.02	3,359.77
Moscow Fire	379,699.00	2,068.06	1.000	2,068.06	0.090%	5.353%	4,696.24	6,764.30
North Latah Fire	4,603.00	79.13	1.000	79.13	0.001%	0.065%	56.93	136.06
Potlatch Fire	164,495.00	1,082.51	1.000	1,082.51	0.039%	2.319%	2,034.53	3,117.04
Troy Fire	15,120.00	459.82	1.000	459.82	0.004%	0.213%	187.01	646.83
Highway:								
North Latah Highway	3,522,124.00	20,842.79	1.000	20,842.79	0.836%	49.652%	43,562.81	64,405.60
South Latah Highway	453,158.78	3,358.06	1.000	3,358.06	0.108%	6.388%	5,604.82	8,962.88
Library:								
Latah Library	1,740,022.00	10,669.70	1.000	10,669.70	0.413%	24.529%	21,521.17	32,190.87

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Recreation:								
J-K Recreation	18,567.78	393.44	1.000	393.44	0.004%	0.262%	229.65	623.09
Sewer:								
North Polk Sewer	-	-	1.000	-		0.000%	-	-
Sewer and Water:								
Hampton Princeton S&W	-	-	1.000	-		0.000%	-	-
Helmer S&W	-	-	1.000	-		0.000%	-	-
Hoodoo S&W	-	-	1.000	-		0.000%	-	-
N. Tomer Butte S&W	-	-	1.000	-		0.000%	-	-
Northpolk Extension S&W	-	-	1.000	-		0.000%	-	-
SE Moscow S&W	-	15.92	1.000	15.92		0.000%	-	15.92
Viola S&W	-	-	1.000	-		0.000%	-	-
Watershed:								
Deep Creek Watershed	-	-	1.000	-		0.000%	-	-
SPTD Total:	7,093,668.02	43,025.62	1.000	43,025.62	1.685%	100.000%	87,736.85	130,762.47
				Total withheld due to SCO non-compliance:				5,509.31
				Amount Returned to district SCO compliant:				-
				Total paid to County less withheld amount:				125,253.16

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Lemhi County: Special Purpose Taxing Districts								
Fire:								
Elk Bend Fire	38,717.00	913.04	1.000	913.04	0.009%	4.189%	478.86	1,391.90
Lemhi County Fire	393,638.00	5,070.03	1.000	5,070.03	0.093%	42.588%	4,868.65	9,938.68
North Custer Fire	12,032.82	375.29	1.000	375.29	0.003%	1.302%	148.83	524.12
North Fork Fire	73,331.00	1,046.95	1.000	1,046.95	0.017%	7.934%	906.98	1,953.93
Library:								
Lemhi Library	296,654.00	8,691.55	1.000	8,691.55	0.070%	32.095%	3,669.12	12,360.67
Sewer:								
Elk Bend Sewer	34,561.00	1,121.04	1.000	1,121.04	0.008%	3.739%	427.46	1,548.50
Valley View Heights Sewer	-	-	1.000	-		0.000%	-	
Sewer and Water:								
Williams Lake S&W	60,091.00	3,168.15	1.000	3,168.15	0.014%	6.501%	743.23	3,911.38
Water:								
Arrowhead Water	15,275.00	361.06	1.000	361.06	0.004%	1.653%	188.93	549.99
Sunset Heights Water	-	-	1.000	-		0.000%	-	-
SPTD Total:	924,299.82	20,747.11	1.000	20,747.11	0.220%	100.000%	11,432.06	32,179.17
Total withheld due to SCO non-compliance:								-
Amount Returned to district SCO compliant:								-
Total paid to County less withheld amount:								32,179.17

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71	Note: Calculations may not agree due to rounding. <div>For Quarter Ending: Sep/30/2025</div> <div>SPTD Total Statewide Property Tax 421,070,788</div>					
SPTD Statewide Excess Distribution:		5,207,944.20						
SPTD Statewide Distribution:		7,163,444.91						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	2019 Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Lewis County: Special Purpose Taxing Districts								
Auditorium:								
Reubens Community Center	4,054.70	352.31	1.000	352.31	0.001%	0.415%	50.15	402.46
Cemetery:								
Kamiah Cemetery	3,011.25	83.37	1.000	83.37	0.001%	0.308%	37.24	120.61
Nez Perce-Russell Cemetery	16,828.00	279.33	1.000	279.33	0.004%	1.723%	208.13	487.46
Reubens Cemetery	1,040.85	9.95	1.000	9.95	0.000%	0.107%	12.87	22.82
Fire:								
Kamiah Fire	8,972.70	124.46	1.000	124.46	0.002%	0.919%	110.98	235.44
Nez Perce Fire	22,846.00	124.71	1.000	124.71	0.005%	2.340%	282.57	407.28
Highway:								
Central Highway	236,188.00	4,381.89	1.000	4,381.89	0.056%	24.187%	2,921.25	7,303.14
Evergreen Highway	128,138.00	2,562.41	1.000	2,562.41	0.030%	13.122%	1,584.85	4,147.26
Kamiah Highway	63,450.00	1,120.08	1.000	1,120.08	0.015%	6.498%	784.77	1,904.85
North Highway	58,924.00	945.60	1.000	945.60	0.014%	6.034%	728.79	1,674.39
Prairie Highway	329,369.00	4,970.47	1.000	4,970.47	0.078%	33.729%	4,073.75	9,044.22
Library:								
Prairie River Library	103,701.15	1,427.38	1.000	1,427.38	0.025%	10.619%	1,282.61	2,709.99
SPTD Total:	976,523.65	16,381.96	1.000	16,381.96	0.232%	100.000%	12,077.96	28,459.92
Total withheld due to SCO non-compliance:								-
Amount Returned to district SCO compliant:								-
Total paid to County less withheld amount:								28,459.92

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Lincoln County: Special Purpose Taxing Districts								
Cemetery:								
Lincoln County Cemetery	83,163.00	1,688.41	1.000	1,688.41	0.020%	6.391%	1,028.59	2,717.00
Richfield Cemetery	12,558.00	581.95	1.000	581.95	0.003%	0.965%	155.32	737.27
Fire:								
Dietrich Fire	45,042.00	682.99	1.000	682.99	0.011%	3.462%	557.09	1,240.08
Richfield Fire	26,133.00	1,265.23	1.000	1,265.23	0.006%	2.008%	323.22	1,588.45
Shoshone City & Rural Fire	310,213.00	3,313.08	1.000	3,313.08	0.074%	23.841%	3,836.82	7,149.90
Highway:								
Dietrich Highway #5	105,506.00	2,604.35	1.000	2,604.35	0.025%	8.108%	1,304.93	3,909.28
Kimama Highway #6	72,459.00	1,507.04	1.000	1,507.04	0.017%	5.569%	896.20	2,403.24
Richfield Highway #3	104,245.00	4,383.59	1.000	4,383.59	0.025%	8.012%	1,289.34	5,672.93
Shoshone Highway #2	325,965.00	6,060.65	1.000	6,060.65	0.077%	25.051%	4,031.64	10,092.29
Library:								
Richfield Library	28,381.00	699.89	1.000	699.89	0.007%	2.181%	351.03	1,050.92
Recreation:								
Lincoln County Recreation	187,523.00	4,310.54	1.000	4,310.54	0.045%	14.412%	2,319.35	6,629.89
SPTD Total:	1,301,188.00	27,097.72	1.000	27,097.72	0.309%	100.000%	16,093.53	43,191.25
				Total withheld due to SCO non-compliance:			-	
				Amount Returned to district SCO compliant:			-	
				Total paid to County less withheld amount:			43,191.25	

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Madison County: Special Purpose Taxing Districts								
Ambulance:								
Madison County Ambulance	1,094,714.00	2,875.09	1.000	2,875.09	0.260%	19.522%	13,539.79	16,414.88
Cemetery:								
Burton Cemetery	23,450.00	120.47	1.000	120.47	0.006%	0.418%	290.04	410.51
Plano Cemetery	15,243.00	148.58	1.000	148.58	0.004%	0.272%	188.53	337.11
Rexburg Cemetery	98,393.00	406.74	1.000	406.74	0.023%	1.755%	1,216.96	1,623.70
Sugar City Cemetery (formerly Sugar S	32,572.00	138.34	1.000	138.34	0.008%	0.581%	402.86	541.20
Sutton Cemetery	27,847.00	188.85	1.000	188.85	0.007%	0.497%	344.42	533.27
Teton-Newdale Cemetery	20,161.73	133.88	1.000	133.88	0.005%	0.360%	249.37	383.25
Fire:								
Madison County Fire	1,074,681.00	5,343.66	1.000	5,343.66	0.255%	19.164%	13,292.01	18,635.67
Jefferson Central Fire	18,297.21	-	1.000	-	0.004%	0.326%	226.31	226.31
Flood Control:								
Flood Control #1	737.11	1.74	1.000	1.74	0.000%	0.013%	9.12	10.86
Library:								
Madison County Library	1,598,345.00	4,778.33	1.000	4,778.33	0.380%	28.503%	19,768.87	24,547.20
Sugar-Salem Library	76,055.21	368.70	1.000	368.70	0.018%	1.356%	940.68	1,309.38
Mosquito Abatement:								
Madison Mosquito Abatement	1,527,209.00	397.34	1.000	397.34	0.363%	27.234%	18,889.03	19,286.37
Sewer:								
Valley View Sub Sewer	-	-	1.000	-		0.000%	-	
Watershed:								
Moody Creek Watershed	-	-	1.000	-		0.000%	-	
SPTD Total:	5,607,705.26	14,901.72	1.000	14,901.72	1.332%	100.000%	69,357.99	84,259.71
				Total withheld due to SCO non-compliance:				1,623.70

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
				Amount Returned to district SCO compliant:				-
				Total paid to County less withheld amount:				82,636.01

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Minidoka County: Special Purpose Taxing Districts								
Cemetery:								
Heyburn Cemetery #3	68,739.00	1,007.70	1.000	1,007.70	0.016%	1.879%	850.19	1,857.89
Paul Cemetery #2	134,606.00	1,866.73	1.000	1,866.73	0.032%	3.680%	1,664.85	3,531.58
Rupert-Acequia Cemetery #1	229,318.00	3,700.06	1.000	3,700.06	0.054%	6.269%	2,836.28	6,536.34
Fire:								
Minidoka County Fire	780,434.06	10,846.86	1.000	10,846.86	0.185%	21.337%	9,652.67	20,499.53
West End Fire	493,148.11	7,986.03	1.000	7,986.03	0.117%	13.483%	6,099.42	14,085.45
Highway:								
Minidoka Highway	1,951,434.00	35,531.75	1.000	35,531.75	0.463%	53.352%	24,135.99	59,667.74
Sewer:								
Wayside Sewer (dissolved, see I.C. §63-3638(10)(c)(v))	25.95	1.000	25.95		0.000%	-	25.95	
SPTD Total:	3,657,679.17	60,965.08	1.000	60,965.08	0.869%	100.000%	45,239.40	106,204.48
				Total withheld due to SCO non-compliance:				-
				Amount Returned to district SCO compliant:				-
				Total paid to County less withheld amount:				106,204.48

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Nez Perce County: Special Purpose Taxing Districts								
Auditorium:								
Reubens Community Center	11,540.30	125.78	1.000	125.78	0.003%	0.614%	142.73	268.51
Cemetery:								
Genesee Cemetery	2,945.61	77.75	1.000	77.75	0.001%	0.157%	36.43	114.18
Gifford Cemetery	4,366.00	79.05	1.000	79.05	0.001%	0.232%	54.00	133.05
Melrose Cemetery	2,178.00	37.76	1.000	37.76	0.001%	0.116%	26.94	64.70
Nez-Tah Cemetery	1,502.76	23.00	1.000	23.00	0.000%	0.080%	18.59	41.59
North Clearwater Cemetery	2,570.67	49.04	1.000	49.04	0.001%	0.137%	31.79	80.83
Potlatch Cemetery	1,115.00	39.67	1.000	39.67	0.000%	0.059%	13.79	53.46
Reubens Cemetery	1,272.15	18.30	1.000	18.30	0.000%	0.068%	15.73	34.03
Southwick Cemetery	548.28	20.34	1.000	20.34	0.000%	0.029%	6.78	27.12
Fire:								
Big Canyon Fire	28,474.35	135.44	1.000	135.44	0.007%	1.515%	352.18	487.62
Genesee Fire	77,137.17	116.28	1.000	116.28	0.018%	4.104%	954.06	1,070.34
Nez Perce County Fire	-	-	1.000	-		0.000%	-	
Sunnyside Fire	8,050.14	-	1.000	-	0.002%	0.428%	99.57	99.57
Highway:								
South Latah Highway	14,015.22	367.78	1.000	367.78	0.003%	0.746%	173.34	541.12
Library:								
Prairie River Library	407,891.19	5,072.88	1.000	5,072.88	0.097%	21.703%	5,044.93	10,117.81

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Port:								
Port of Lewiston	954,779.00	22,888.34	1.000	22,888.34	0.227%	50.801%	11,809.03	34,697.37
Recreation:								
J-K Recreation	5,546.22	134.05	1.000	134.05	0.001%	0.295%	68.60	202.65
Sewer:								
Central Orchards Sewer	355,504.00	15,292.50	1.000	15,292.50	0.084%	18.915%	4,396.99	19,689.49
Lewiston Orchards Sewer	-	-	1.000	-		0.000%	-	-
Water:								
Waha Glen Water	-	-	1.000	-		0.000%	-	-
SPTD Total:	1,879,436.06	44,477.96	1.000	44,477.96	0.446%	100.000%	23,245.48	67,723.44
				Total withheld due to SCO non-compliance:				-
				Amount Returned to district SCO compliant:				-
				Total paid to County less withheld amount:				67,723.44

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Oneida County: Special Purpose Taxing Districts								
Cemetery:								
Holbrook Cemetery	2,748.00	88.03	1.000	88.03	0.001%	0.536%	33.99	122.02
Pleasant View Cemetery	2,460.00	45.32	1.000	45.32	0.001%	0.480%	30.43	75.75
Samaria Cemetery	4,665.00	90.81	1.000	90.81	0.001%	0.909%	57.70	148.51
St. John Cemetery	8,521.00	228.51	1.000	228.51	0.002%	1.661%	105.39	333.90
Fire:								
Oneida County Fire	133,596.00	1,560.43	1.000	1,560.43	0.032%	26.042%	1,652.36	3,212.79
Library:								
Oneida County Library	347,008.00	4,078.99	1.000	4,078.99	0.082%	67.644%	4,291.91	8,370.90
Recreation:								
Holbrook Recreation	2,940.00	53.02	1.000	53.02	0.001%	0.573%	36.36	89.38
Samaria Recreation	11,056.00	168.09	1.000	168.09	0.003%	2.155%	136.74	304.83
SPTD Total:	512,994.00	6,313.20	1.000	6,313.20	0.122%	100.000%	6,344.88	12,658.08
				Total withheld due to SCO non-compliance:				211.40
				Amount Returned to district SCO compliant:				853.39
				Total paid to County less withheld amount:				13,300.07

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Owyhee County: Special Purpose Taxing Districts								
Cemetery:								
Bruneau Cemetery	16,506.00	530.68	1.000	530.68	0.004%	1.294%	204.15	734.83
Marsing-Homedale Cemetery	114,816.00	1,694.65	1.000	1,694.65	0.027%	9.003%	1,420.08	3,114.73
Owyhee-Pioneer Cemetery	3,041.00	95.42	1.000	95.42	0.001%	0.238%	37.61	133.03
Riverside Cemetery	6,411.00	279.28	1.000	279.28	0.002%	0.503%	79.29	358.57
Fire:								
Bruneau Fire	29,904.00	1,173.76	1.000	1,173.76	0.007%	2.345%	369.86	1,543.62
Grandview Fire	122,952.04	1,381.32	1.000	1,381.32	0.029%	9.641%	1,520.71	2,902.03
Homedale Fire	288,327.69	8,504.64	1.000	8,504.64	0.068%	22.608%	3,566.13	12,070.77
Marsing Fire	248,283.84	1,548.28	1.000	1,548.28	0.059%	19.468%	3,070.86	4,619.14
Murphy Reynolds Wilson Fire	61,019.00	1,277.11	1.000	1,277.11	0.014%	4.785%	754.70	2,031.81
Highway:								
Gem Highway	96,406.00	2,327.16	1.000	2,327.16	0.023%	7.559%	1,192.38	3,519.54
Homedale Highway	118,577.00	3,380.46	1.000	3,380.46	0.028%	9.298%	1,466.60	4,847.06
Three Creek Highway	21,522.00	1,860.06	1.000	1,860.06	0.005%	1.688%	266.19	2,126.25
Library:								
Bruneau Valley Library	18,528.00	484.94	1.000	484.94	0.004%	1.453%	229.16	714.10
Eastern Owyhee Library	52,748.00	2,860.82	1.000	2,860.82	0.013%	4.136%	652.40	3,513.22
Lizard Butte Library	76,284.00	943.74	1.000	943.74	0.018%	5.982%	943.51	1,887.25
Sewer and Water:								
Bruneau S&W	-	-	1.000	-		0.000%	-	-
SPTD Total:	1,275,325.57	28,342.32	1.000	28,342.32	0.303%	100.000%	15,773.63	44,115.95
				Total withheld due to SCO non-compliance:				1,902.19
				Amount Returned to district SCO compliant:				20,511.58
				Total paid to County less withheld amount:				62,725.34

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Payette County: Special Purpose Taxing Districts								
Ambulance:								
Payette County Ambulance	779,632.00	-	1.000	-	0.185%	21.627%	9,642.75	9,642.75
Cemetery:								
Parkview Cemetery	194,561.00	1,876.12	1.000	1,876.12	0.046%	5.397%	2,406.40	4,282.52
Riverside Cemetery	185,498.00	1,669.85	1.000	1,669.85	0.044%	5.146%	2,294.30	3,964.15
Extermination:								
Payette County Rodent Control	190,000.00	1,547.02	1.000	1,547.02	0.045%	5.271%	2,349.98	3,897.00
Fire:								
New Plymouth Fire	262,925.00	1,168.16	1.000	1,168.16	0.062%	7.293%	3,251.94	4,420.10
Parma Fire	193,584.92	509.76	1.000	509.76	0.046%	5.370%	2,394.32	2,904.08
Sand Hollow Fire	22,705.00	157.17	1.000	157.17	0.005%	0.630%	280.82	437.99
Highway:								
Highway #1	1,070,002.00	5,217.09	1.000	5,217.09	0.254%	29.681%	13,234.14	18,451.23
Abatement:								
Payette County Abatement (2008)	-	-	1.000	-		0.000%	-	-
Recreation:								
Payette County Recreation	706,044.00	5,436.00	1.000	5,436.00	0.168%	19.585%	8,732.59	14,168.59
Watershed:								
Succor Creek Watershed	-	-	1.000	-		0.000%	-	-
SPTD Total:	3,604,951.92	17,581.17	1.000	17,581.17	0.856%	100.000%	44,587.24	62,168.41
				Total withheld due to SCO non-compliance:			437.99	
				Amount Returned to district SCO compliant:			-	
				Total paid to County less withheld amount:			61,730.42	

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Power County: Special Purpose Taxing Districts								
Ambulance:								
Power County Ambulance	333,213.96	2,069.31	1.000	2,069.31	0.079%	4.979%	4,121.30	6,190.61
Cemetery:								
Arbon Cemetery	-	-	1.000	-		0.000%	-	-
Falls View Cemetery	192,856.00	1,165.36	1.000	1,165.36	0.046%	2.882%	2,385.31	3,550.67
Rockland-Valley Vu Cemetery	24,743.00	543.50	1.000	543.50	0.006%	0.370%	306.03	849.53
Fire:								
American Falls Fire	69,955.00	787.46	1.000	787.46	0.017%	1.045%	865.23	1,652.69
Eastern Power County Fire	178,886.00	2,452.85	1.000	2,452.85	0.042%	2.673%	2,212.52	4,665.37
Rockland Fire	46,029.00	342.22	1.000	342.22	0.011%	0.688%	569.30	911.52
Highway:								
Power County Highway	3,302,016.00	34,729.50	1.000	34,729.50	0.784%	49.337%	40,840.44	75,569.94
Hospital:								
Harms Memorial Hospital	1,945,812.00	21,206.72	1.000	21,206.72	0.462%	29.073%	24,066.45	45,273.17
Library:								
American Falls Library	562,586.00	4,672.04	1.000	4,672.04	0.134%	8.406%	6,958.25	11,630.29
Rockland Library	36,648.00	767.96	1.000	767.96	0.009%	0.548%	453.27	1,221.23
SPTD Total:	6,692,744.96	68,736.92	1.000	68,736.92	1.589%	100.000%	82,778.10	151,515.02
				Total withheld due to SCO non-compliance:				-
				Amount Returned to district SCO compliant:				5,662.66
				Total paid to County less withheld amount:				157,177.68

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Shoshone County: Special Purpose Taxing Districts								
Fire:								
Fernwood Fire	837.36	-	1.000	-	0.000%	0.029%	10.36	10.36
Shoshone County Fire #1	606,798.00	7,030.93	1.000	7,030.93	0.144%	21.299%	7,505.08	14,536.01
Shoshone Fire #2	1,052,581.92	15,825.08	1.000	15,825.08	0.250%	36.947%	13,018.68	28,843.76
Shoshone Fire #3	47,582.00	1,193.52	1.000	1,193.52	0.011%	1.670%	588.51	1,782.03
St. Joe Valley Fire	18,778.00	180.59	1.000	180.59	0.004%	0.659%	232.25	412.84
Highway:								
Clarkia Better Roads	93,537.00	-	1.000	-	0.022%	3.283%	1,156.90	1,156.90
Hospital:								
West Shoshone Hospital	833,540.00	17,152.31	1.000	17,152.31	0.198%	29.258%	10,309.50	27,461.81
Library:								
Clarkia Library	20,205.00	636.51	1.000	636.51	0.005%	0.709%	249.90	886.41
Kootenai Library	105,500.36	819.26	1.000	819.26	0.025%	3.703%	1,304.86	2,124.12
Kootenai Library Bond	5,538.50	-	1.000	-	0.001%	0.194%	68.50	68.50
Sewer:								
Calder Sewer	-	-	1.000	-		0.000%	-	-
Kingston Cataldo Sewer	36,417.60	409.47	1.000	409.47	0.009%	1.278%	450.43	859.90
S. Fork Cd'A River Sewer	-	-	1.000	-		0.000%	-	-

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Sewer and Water:								
Avery S&W	4,669.00	131.57	1.000	131.57	0.001%	0.164%	57.75	189.32
Clarkia S&W	-	-	1.000	-		0.000%	-	-
Water:								
Cataldo Water	14,516.37	222.61	1.000	222.61	0.003%	0.510%	179.54	402.15
Central Shoshone Water	-	-	1.000	-		0.000%	-	-
E. Shoshone Water	-	-	1.000	-		0.000%	-	-
Kingston Water	8,402.00	126.14	1.000	126.14	0.002%	0.295%	103.92	230.06
Pinehurst Water	-	-	1.000	-		0.000%	-	-
SPTD Total:	2,848,903.11	43,727.99	1.000	43,727.99	0.677%	100.000%	35,236.18	78,964.17
				Total withheld due to SCO non-compliance:				30,189.98
				Amount Returned to district SCO compliant:				-
				Total paid to County less withheld amount:				48,774.19

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Teton County: Special Purpose Taxing Districts								
Cemetery:								
Bates Cemetery	7,655.00	71.27	1.000	71.27	0.002%	0.147%	94.68	165.95
Cache Clawson Cemetery	39,272.00	321.07	1.000	321.07	0.009%	0.754%	485.73	806.80
Driggs Darby Cemetery	44,396.00	548.76	1.000	548.76	0.011%	0.852%	549.10	1,097.86
Felt Cemetery (dissolved, see I.C. §63-3638(10)(c)(v))		40.83	1.000	40.83		0.000%	-	40.83
Haden Cemetery	10,636.00	152.29	1.000	152.29	0.003%	0.204%	131.55	283.84
Victor-Cedron Cemetery	142,510.00	269.05	1.000	269.05	0.034%	2.736%	1,762.61	2,031.66
Fire:								
Teton County Fire	3,889,989.00	16,286.63	1.000	16,286.63	0.924%	74.673%	48,112.68	64,399.31
Library:								
Valley of the Tetons Library	1,074,889.00	2,175.96	1.000	2,175.96	0.255%	20.634%	13,294.59	15,470.55
SPTD Total:	5,209,347.00	19,865.86	1.000	19,865.86	1.237%	100.000%	64,430.94	84,296.80
				Total withheld due to SCO non-compliance:				-
				Amount Returned to district SCO compliant:				11,648.01
				Total paid to County less withheld amount:				95,944.81

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Twin Falls County: Special Purpose Taxing Districts								
Cemetery:								
West End Cemetery	112,373.00	2,203.64	1.000	2,203.64	0.027%	0.500%	1,389.87	3,593.51
Fire:								
Bliss Fire (Jt w/Gooding 2007)	3,606.75	-	1.000	-	0.001%	0.016%	44.61	44.61
Buhl Fire	675,291.00	4,853.65	1.000	4,853.65	0.160%	3.003%	8,352.22	13,205.87
Castleford Fire	121,457.00	972.36	1.000	972.36	0.029%	0.540%	1,502.22	2,474.58
Filer Fire	587,994.00	4,528.55	1.000	4,528.55	0.140%	2.615%	7,272.51	11,801.06
Hagerman Fire	37,503.70	112.56	1.000	112.56	0.009%	0.167%	463.86	576.42
Rock Creek Fire	1,882,904.76	4,686.73	1.000	4,686.73	0.447%	8.373%	23,288.40	27,975.13
Salmon Tract Fire	80,428.00	948.78	1.000	948.78	0.019%	0.358%	994.76	1,943.54
Twin Falls Fire	1,121,650.00	11,030.67	1.000	11,030.67	0.266%	4.988%	13,872.94	24,903.61
Highway:								
Buhl Highway	1,336,654.00	19,235.95	1.000	19,235.95	0.317%	5.944%	16,532.18	35,768.13
Filer Highway	632,108.00	6,942.97	1.000	6,942.97	0.150%	2.811%	7,818.12	14,761.09
Murtaugh Highway	229,572.64	2,821.94	1.000	2,821.94	0.055%	1.021%	2,839.43	5,661.37
Twin Falls Highway	6,973,802.00	54,214.70	1.000	54,214.70	1.656%	31.010%	86,254.31	140,469.01

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71				Note: Calculations may not agree due to rounding.		
SPTD Statewide Excess Distribution:		5,207,944.20				For Quarter Ending:	Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91				SPTD Total Statewide Property Tax	421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Junior College:								
Southern Idaho Junior College	8,371,633.60	101,418.93	1.000	101,418.93	1.988%	37.226%	103,543.16	204,962.09
Library:								
Hansen Library	90,664.00	431.59	1.000	431.59	0.022%	0.403%	1,121.36	1,552.95
Recreation:								
Castleford Recreation	51,011.00	-	1.000	-	0.043%	0.227%	630.92	630.92
Filer Recreation	180,303.00	2,195.39	1.000	2,195.39	0.012%	0.802%	2,230.05	4,425.44
Water:								
Rogerson Water	-	-	1.000	-		0.000%	-	-
SPTD Total:	22,488,956.45	216,598.41	1.000	216,598.41	5.341%	100.000%	278,150.92	494,749.33
				Total withheld due to SCO non-compliance:			1,943.54	
				Amount Returned to district SCO compliant:			68,511.18	
				Total paid to County less withheld amount:			561,316.97	

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Valley County: Special Purpose Taxing Districts								
Cemetery:								
McCall Cemetery	26,900.00	189.80	1.000	189.80	0.006%	0.407%	332.71	522.51
Valley Center Cemetery	71,778.00	214.22	1.000	214.22	0.017%	1.086%	887.77	1,101.99
Fire:								
Cascade Fire	414,365.00	804.17	1.000	804.17	0.098%	6.269%	5,125.00	5,929.17
McCall Fire	2,185,288.00	2,693.64	1.000	2,693.64	0.519%	33.061%	27,028.37	29,722.01
Yellow Pine Fire	21,725.00	69.89	1.000	69.89	0.005%	0.329%	268.70	338.59
Hospital:								
Cascade Memorial Hospital	1,102,911.00	2,582.90	1.000	2,582.90	0.262%	16.686%	13,641.17	16,224.07
McCall Hospital	1,617,059.00	8,811.70	1.000	8,811.70	0.384%	24.464%	20,000.33	28,812.03
Mosquito Abatement:								
Edwards Mosquito Abatement	309,080.00	-	1.000	-	0.073%	4.676%	3,822.80	3,822.80
Recreation:								
Southern Valley Recreation	-	-	1.000	-		0.000%	-	
Sewer and Water:								
North Lake S&W	291,963.00	245.11	1.000	245.11	0.069%	4.417%	3,611.10	3,856.21
Payette Lakes S&W	509,259.00	604.04	1.000	604.04	0.121%	7.704%	6,298.69	6,902.73
South Lake Recreational S&W	22,319.00	440.63	1.000	440.63	0.005%	0.338%	276.05	716.68
Water:								
Warm Lake Recreational Water	37,257.00	33.12	1.000	33.12	0.009%	0.564%	460.81	493.93
SPTD Total:	6,609,904.00	16,689.22	1.000	16,689.22	1.570%	100.000%	81,753.50	98,442.72
				Total withheld due to SCO non-compliance:				338.59
				Amount Returned to district SCO compliant:				-
				Total paid to County less withheld amount:				98,104.13

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.

Special Purpose Taxing District (SPTD) Base and Excess Distribution (S-3)

Statewide Actual Base:		1,955,500.71			Note: Calculations may not agree due to rounding.			
SPTD Statewide Excess Distribution:		5,207,944.20			For Quarter Ending:		Sep/30/2025	
SPTD Statewide Distribution:		7,163,444.91			SPTD Total Statewide Property Tax		421,070,788	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Special Purpose Taxing Districts	Total Approved Property Tax ¹	Hypothetical Base	Factor ²	Actual Base Distribution Col. 3 X Col. 4	Prop. Tax as % of Total SPTD Prop. Tax	% Based on County SPTD Prop. Tax	New Excess Col. 6 X SPTD Statewide Excess Dist.	Total to be Distributed Col. 5 + Col. 8
October 27, 2025								
Washington County: Special Purpose Taxing Districts								
Ambulance:								
Weiser Ambulance	288,490.00	6,818.44	1.000	6,818.44	0.069%	17.202%	3,568.14	10,386.58
Cemetery:								
Midvale Cemetery	41,289.00	714.30	1.000	714.30	0.010%	2.462%	510.68	1,224.98
Salubria Cemetery	38,407.00	609.59	1.000	609.59	0.009%	2.290%	475.03	1,084.62
Extermination:								
Washington County Rodent Control	37,830.00	679.02	1.000	679.02	0.009%	2.256%	467.89	1,146.91
Fire:								
Cambridge Fire	76,595.00	643.35	1.000	643.35	0.018%	4.567%	947.35	1,590.70
Midvale Fire	59,078.00	1,002.30	1.000	1,002.30	0.014%	3.523%	730.70	1,733.00
Weiser Fire #1	320,117.00	5,652.89	1.000	5,652.89	0.076%	19.088%	3,959.31	9,612.20
Flood Control:								
Flood Control #3	7,143.62	122.90	1.000	122.90	0.002%	0.426%	88.35	211.25
Highway:								
Weiser Valley Highway	86,672.00	1,594.91	1.000	1,594.91	0.021%	5.168%	1,071.99	2,666.90
Hospital:								
Weiser Valley Hospital	618,265.00	5,143.67	1.000	5,143.67	0.147%	36.866%	7,646.91	12,790.58
Library:								
Cambridge Community Library	66,926.00	328.51	1.000	328.51	0.016%	3.991%	827.76	1,156.27
Midvale Library	36,233.00	673.23	1.000	673.23	0.009%	2.161%	448.14	1,121.37
SPTD Total:	1,677,045.62	23,983.11	1.000	23,983.11	0.398%	100%	20,742.25	44,725.36
				Total withheld due to SCO non-compliance:			211.25	
				Amount Returned to district SCO compliant:			-	
				Total paid to County less withheld amount:			44,514.11	

1. Portion of tax and foregone amount within county.

2. Lesser of 1.0 or statewide SPTD total distribution divided by hypothetical base.